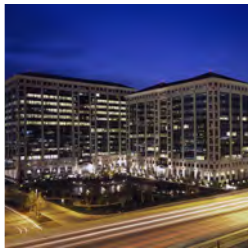


CITY OF FARMERS BRANCH, TEXAS

Annual Operating Budget



Fiscal Year 2014-15

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Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,548,600, which is a 16.69% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$309,187.

Upon calling for a vote for approval of an ordinance adopting the City of Farmers Branch 2014-15 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay
Ana Reyes, Councilmember - District 1	<input checked="" type="checkbox"/>	
Harold Froehlich, Councilmember - District 2	<input checked="" type="checkbox"/>	
Jeff Fuller, Councilmember - District 3	<input checked="" type="checkbox"/>	
Kirk Connally, Councilmember - District 4	<input checked="" type="checkbox"/>	
Ben Robinson, Councilmember - District 5	<input checked="" type="checkbox"/>	

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Tax Year	2014	2013
Fiscal Year	2014-15	2013-14
Proposed Rate	\$ 0.624100	\$ 0.573100
Total Adopted Rate	\$ 0.602267	\$ 0.553100
Adopted Operating Rate	\$ 0.507601	\$ 0.498681
Adopted Debt Rate	\$ 0.094666	\$ 0.054419
Effective Tax Rate	\$ 0.521499	\$ 0.524865
Effective Maintenance & Operations Rate	\$ 0.470002	\$ 0.488934
Rollback Maintenance & Operations Rate	\$ 0.507601	\$ 0.528048
Debt Tax Rate (I&S)	\$ 0.094666	\$ 0.054419
Rollback Tax Rate	\$ 0.602267	\$ 0.582467

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$ 47,675,887.25	\$ 3,936,100.00
Self-Supporting	\$ 7,208,509.00	\$ 598,000.00
Total Debt	\$ 54,884,396.25	\$ 4,534,100.00

Note: The total amount of outstanding debt obligations considered self-supporting is currently secured by lease payments and hotel occupancy tax revenues. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



**FARMERS
BRANCH**

CITY OF FARMERS BRANCH, TEXAS ADOPTED BUDGET 2014-15

City Council

Bob Phelps
Ana Reyes
Harold Froehlich
Jeff Fuller
Kirk Connally
Ben Robinson

Mayor
District 1
District 2
Mayor Pro Tem, District 3
Deputy Mayor Pro Tem, District 4
District 5



First row (from left) Councilmember Ana Reyes, City Manager Gary D. Greer, Mayor Pro Tem Jeff Fuller.
Second Row (from left) Deputy Mayor Pro Tem Kirk Connally, Mayor Bob Phelps, Councilmember Harold Froehlich, Councilmember Ben Robinson.

City Manager
Gary D. Greer

Prepared by
Finance Department
Charles S. Cox, Managing Director - Finance & Administration

CITY OF FARMERS BRANCH, TEXAS

LIST OF PRINCIPAL OFFICIALS

City Council

Bob Phelps	Mayor
Ana Reyes	District 1
Harold Froehlich	District 2
Jeff Fuller	Mayor Pro Tem, District 3
Kirk Connally	Deputy Mayor Pro Tem, District 4
Ben Robinson	District 5

Appointed Officials

Gary D. Greer	City Manager
Charles S. Cox	Managing Director - Finance & Administration
John Land	Managing Director - External Operations
Terry Carnes	City Judge
Angela Kelly	City Secretary
Tom Bryson	Communications Director
Jim Olk	Community Services Director
Kevin Muenchow	Fleet & Facilities Management Director
Steve Parker	Fire Chief
Brian Beasley	Human Resources Director
Mark Samuels	Information Services Director
Jeff Harting	Parks & Recreation Director
Andy Gillies	Planning Director
Sid Fuller	Police Chief
Randy Walhood	Public Works Director

Council District Boundaries

FB Council District Boundary

REP

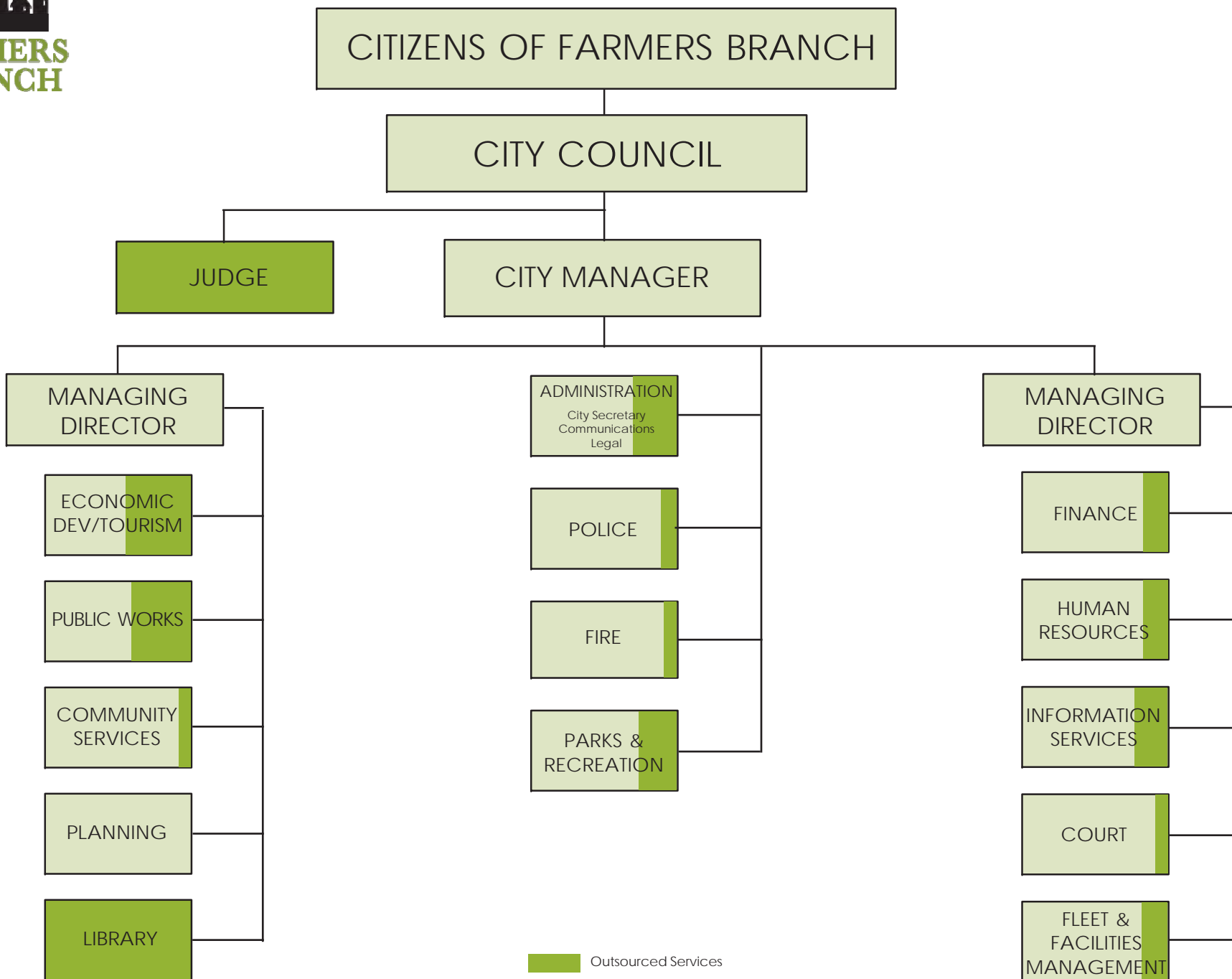
- Ana Reyes.....District 1
- Ben Robinson.....District 5
- Harold Froelich.....District 2
- Jeff Fuller.....District 3
- Kirk Connally.....District 4



2,500 1,250 0 2,500 Feet



CITY OF FARMERS BRANCH FY 2014-15 ORGANIZATION CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Farmers Branch

Texas

For the Fiscal Year Beginning

October 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Farmers Branch for its annual budget for the fiscal year beginning October 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Texas Comptroller Leadership Circle Platinum Member

awarded to

City of Farmers Branch

For continued progress toward achieving financial transparency. The Texas Comptroller's Leadership Circle program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. Your efforts to provide citizens with clear, consistent pictures of spending and share information in a user-friendly format have paved the way for achieving greater financial transparency.

March 20, 2014

A handwritten signature in black ink, reading 'Susan Combs'.

CITY OF FARMERS BRANCH, TEXAS

ADOPTED BUDGET 2014-15

TABLE OF CONTENTS

	Page
Cover Page.....	(not numbered)
Title Page.....	i
List of Principal Officials.....	ii
Council District Boundaries.....	iii
Organization Chart.....	iv
Distinguished Budget Presentation Award.....	v
Texas Comptroller Leadership Circle Award.....	vi
Table of Contents.....	vii - ix
INTRODUCTION.....	1 - 1 to 1 - 70
City Manager's Budget Message.....	1 - 1
Relationship between City Council and Departmental Goals.....	1 - 16
Key Performance Measures.....	1 - 20
Farmers Branch Profile.....	1 - 41
Budget Process Overview.....	1 - 45
Property Tax Analysis.....	1 - 47
Financial Management Policies.....	1 - 51
Accounting System and Budgetary Control.....	1 - 56
Funds Overview.....	1 - 57
Major Revenue Sources.....	1 - 66
Budget Facts.....	1 - 70
GENERAL FUND.....	2 - 1 to 2 - 59
Fund Summaries.....	2 - 1
General Government.....	2 - 9
General Government	
General Contracts	
Legal	
Non-Departmental	
General Administration.....	2 - 13
Communications.....	2 - 17
Economic Development & Tourism.....	2 - 21
Human Resources.....	2 - 25
Finance.....	2 - 29
Finance Administration	
Accounting	
Information Services	
Purchasing	
Municipal Court	
Community Services.....	2 - 33
Community Services Administration	
Building Inspection	
Planning	
Environmental Health	

CITY OF FARMERS BRANCH, TEXAS

ADOPTED BUDGET 2014-15

TABLE OF CONTENTS

	Page
Public Works.....	2 - 37
Public Works Administration	
Solid Waste Collection	
Street Maintenance	
Police Administration.....	2 - 43
Police Administration	
Police Investigations	
Police Patrol	
Police Detention	
Police Communications	
Police Training	
Fire Administration.....	2 - 47
Fire Administration	
Fire Prevention	
Fire Operations	
Parks & Recreation Administration.....	2 - 51
Parks & Recreation Administration	
Building Maintenance (history only, division moved to Internal Service Fund)	
Park Maintenance	
Recreation	
Aquatics	
Senior Center	
Park Board	
Senior Advisory Board	
Events	
Library.....	2 - 57
ENTERPRISE FUNDS.....	3 - 1 to 3 - 8
Fund Summaries.....	3 - 1
Water & Sewer Fund.....	3 - 3
Public Works	
Water & Sewer Administration	
Water & Sewer Operations	
Stormwater Utility Fund.....	3 - 8
Public Works	
Stormwater Utilities	
INTERNAL SERVICE FUNDS.....	4 - 1 to 4 - 10
Fund Summaries.....	4 - 1
Fleet & Facilities Management Fund.....	4 - 3
Fleet & Facilities Management	
Facilities Management	
Fleet Management	
Workers' Compensation Fund.....	4 - 7
Health Claims Fund.....	4 - 9

CITY OF FARMERS BRANCH, TEXAS

ADOPTED BUDGET 2014-15

TABLE OF CONTENTS

	Page
HOTEL/MOTEL FUND.....	5 - 1 to 5 - 10
Fund Summaries.....	5 - 1
Parks & Recreation.....	5 - 3
Historical Preservation/Special Events	
Economic Development & Tourism.....	5 - 7
Promotion of Tourism	
Convention Center	
DEBT SERVICE.....	6 - 1 to 6 - 12
OTHER FUNDS.....	7 - 1 to 7 - 22
Economic Development Fund.....	7 - 1
Special Revenue Funds.....	7 - 2
Fund Summaries.....	7 - 3
Police Forfeiture Fund.....	7 - 5
Donations Fund.....	7 - 6
Youth Scholarship Fund.....	7 - 8
Grants Fund.....	7 - 9
Building Security Fund.....	7 - 10
Court Technology Fund.....	7 - 11
Landfill Closure/Post-Closure Fund.....	7 - 12
Stars Center Fund.....	7 - 13
Cemetery Fund.....	7 - 14
Legal Defense Fund.....	7 - 15
Photographic Light System Fund.....	7 - 16
Dangerous Structures Bond Fund.....	7 - 17
PEG Access Channel.....	7 - 18
Fixed Asset Fund	7 - 19
Fund Summary.....	7 - 19
Fixed Assets.....	7 - 20
CAPITAL IMPROVEMENTS.....	8 - 1 to 8 - 34
APPENDIX	
Fund Balance Projections	Exhibit I
General Fund Six-Year Financial Plan.....	Exhibit II
Financial Trends.....	Exhibit III
Position Summary.....	Exhibit IV
Compensation Plan.....	Exhibit V
City Charter, Article IV. Budget.....	Exhibit VI
Budget Ordinance.....	Exhibit VII
Tax Levy Ordinance.....	Exhibit VIII
Exemptions Ordinance.....	Exhibit IX
Glossary.....	Exhibit X



**FARMERS
BRANCH**



City of Farmers Branch
13000 William Dodson Parkway
Farmers Branch, Texas 75234

September 16, 2014

The Honorable Mayor and
Members of the City Council

The City of Farmers Branch management team is honored to present the adopted 2014-15 budget. This year's budget has been prepared with the objectives of maintaining the financial strength of the City, meeting the needs of citizens, and implementing the priorities of the City Council.

A growing economy and a strategic emphasis on reinvesting in the community provides the City of Farmers Branch a unique opportunity, with the 2014-15 budget, to have a significant positive impact on its residents. This budget has been developed in congruence with the strategic plan including the core values, goals and objectives set by the City Council. It has also been designed to react to various citizen needs as presented in public information gathering activities such as the biennial citizen survey, town hall meetings, public hearings and other citizen input mechanisms.

The 2014-15 adopted budget emphasizes investment in infrastructure and equipment needed to continually improve services to citizens. Major projects adopted include funding for:

- Completion of a new Aquatic Center
- Consolidated Emergency Communications Center completion
- Initiation of a 10-Year Street Bond program
- Marsh Lane Bridge (southbound) replacement
- Mallon & Winn Park pond (Farmers Branch Creek) dredging
- Expansion of the Camelot Landfill
- Joint Fire Training Facility construction
- Permitting and design of a west side soccer complex

Strategic Planning

In January 2014, City Administration met with the City Council to review the City mission statement and core values and to seek direction in preparing the fiscal year 2014-15 budget. The City Council adopted mission statement, core values and goals are:

“Our Mission at the City of Farmers Branch is to build a vibrant, dynamic community that consistently seeks to improve the quality of life for our residents.”

Core Value # 1 – Public Safety

Provide safety and security for citizens, visitors and businesses through progressive public safety programs.

Police

- Use innovative programs and technology to increase service levels to the citizens.
- Arrive on the scene for emergency police calls in less than 4 minutes.
- Maintain levels of UCR violent crimes (homicide, rape, robbery, and aggravated assault) and UCR property crimes (vehicle burglary, auto theft, and residential and commercial burglaries) below the 5-year average (the average of the previous 20 quarters).
- Maintain a level of proactive patrol hours of at least 40% of total hours available.
- Complete installation of the Harris P-25 Digital Public Safety 800MHz radio system.
- Maintain a fitness/wellness program for sworn officers, with officers maintaining a total of 500 hours of on-duty fitness training per quarter.

Fire

- Achieve a 90th percentile total response time for fire and rescue calls of less than or equal to 6:20 minutes.
- Achieve a 90th percentile total response time for emergency EMS calls less than or equal to 6:00 minutes.
- Achieve an effective response force (ERF) of 17 firefighters on location at working structure fires that require 1st alarm assignment in under 8:00 minutes of travel time.
- Achieve an average dispatch to on location response time for emergency fire, rescue, and EMS calls less than or equal to 5:00 minutes.
- Inspect 65 percent of base commercial buildings on an annual basis.
- Acquire land for Station No. 2.
- Finalize a plan for a joint training facility and make recommendations for implementation phases and funding.
- Support the implementation of the Harris P-25 Digital Public Safety 800MHZ radio system.

Administration, Police & Fire

- Establish Combined Dispatch Local Government Corporation and move project forward.

Core Value # 2 – Economic Development

Provide sustainable growth and a strong, diversified economic base by engaging in aggressive economic development activities and programs.

Economic Development & Tourism

- Increase commercial property values from the prior year.
- Maintain an office and warehouse occupancy rate at or above 78% of trade area (5 mile radius around shops at Branch Crossing).
- Increase the number of room nights generated by the Convention and Visitors Bureau (CVB) staff or CVB programs by 3 percent.
- Secure three major business locations (major revenue generator or 100+ employees) and three business retentions (major revenue generator or 100+ employees).

- Attract two major retailers to the City.
- Present two major façade grants to the City Council for approval.
- Enhance and continue retention, expansion and development efforts by completing 50 formal site visits and hosting 4 broker events.
- Continue to develop the Four Corners by locating three commercial businesses in the area.
- Seek opportunities and suggest plans to redevelop under producing areas of town.

Core Value # 3 - Neighborhoods

Provide strong, thriving commercial and residential neighborhoods through planning, land use, development, code enforcement, revitalization activities and programs.

Community Services

- Increase by 5 percent annually, the overall rate of compliance within the initial 7-day, 15-day and 30-day abatement time frames prescribed by code violation correction notices.
- Establish and maintain systems that effectively and efficiently rehabilitate problem properties through code enforcement.
- Evaluate land use policies and make changes as dictated by market conditions.
- Prepare program documents to begin the implementation of the Central Area Neighborhood Revitalization Plan.
- Systematically develop plans to eliminate parking problems in priority neighborhoods.
- Create a visual model to project future development in Mercer Crossing.
- Research and prepare a possible plan for redevelopment of land surrounding the DART line north of Valley View Land.

Finance

- Include funding to implement the Central Area Neighborhood revitalization plan in the 2014-15 budget.

Economic Development

- Aggressively pursue purchasing property for neighborhood revitalization projects with funding available.
- Host Builders Tour of the community.
- Continue to develop the DART station area by locating three commercial businesses in the area.
- Develop an entry enhancement program for the City.

Core Value # 4 – Parks & Recreation

Provide beautifully maintained natural environments, parks, rights-of-way, and green space and a wide variety of quality recreational and entertainment opportunities for all ages.

Parks & Recreation

- Continue and expand the community rose program.
- Continue to develop the John Burke Nature Preserve as funds are available.
- Begin construction of a new aquatics facility as directed by the City Council.
- Program the Bluegrass Festival as the community's signature event and replace Liberty Fest with a spring event with the Dallas Symphony Orchestra celebrating liberty.

- Update and revamp the Trail Master Plan and coordinate with Public Works to phase in trail projects.
- Seek and obtain grant funds for trail development.

Economic Development

- Create an Arts Committee and develop a plan of work for an arts program for the community.

Library

- Continue to exceed contract requirements and citizen expectations for operation and administration of the Manske Library.
- Continue making improvements to the Manske Library facility with funds available.
- Utilize technology to enhance library services by installing and implementing a Self Check-Out Program.
- Continue to offer support for the Community Citizenship Program.

Public Works

- Work with Recycling Committee to present a curbside recycling proposal for City Council review.

Core Value # 5 – Infrastructure

Provide functional, sustainable and well-maintained infrastructure, facilities and equipment.

Public Works

- Continue process for expansion of the landfill and complete the technical review phase.
- Update and implement comprehensive infrastructure improvement plans for streets, sewer and water and develop a long-term funding/upgrade program.
- Install additional ornamental street signs according to the annual plan.
- Construct extension of trail system according to the Trail Master Plan as funds are available.
- Work with a consultant to develop and implement a Storm Water Program and fee after City Council approval.

Administration & Finance

- Prepare bond proposition for the May 2014 election to fund upgrades to city streets, bridges, sidewalks and trails.
- Prepare \$2 million debt issue to fund Combined Dispatch Center operation center.

Fleet & Facilities

- Prepare and implement the Fixed Asset Program and Building Revitalization Program.
- Acquire land for the Service Center.

Core Value # 6 – Employees

Provide for the recruitment, retention and continual motivation of educated and experienced employees.

Human Resources

- Work with departments to provide training and continuing education opportunities for all employees.
- Refine and implement a new performance review philosophy and a system that recognizes and rewards employee performance.
- Develop a new employee orientation program in conformance with the City's Core Values.
- Continue to expand and enhance citizen service/employee enhancement program.
- Engage in supervisory/leadership training for management staff.
- Coordinate and finalize the City Employee Clinic and begin implementation.

Core Value #7 – Finance & Budget

Provide efficient and fiscally sound government through conservative budgeting, spending and resource management.

Finance

- Continue to adhere to all fiscal policies outlined in the City's Financial Management Policy.
- Research and pursue revenue growth options.
- Work with Economic Development to develop, present for City Council approval, and implement programs aimed at increasing/maintaining visitor's tax, sales tax and property tax.

All

- Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City.
- Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures.

Core Value #8 – Communications

Provide extensive communication opportunities for informing citizens and allowing for proper input on City operations, programs and policies.

Administration

- Continue the marketing program including efforts to attract new residents and builders to the area.

Communications

- Continue to utilize communication strategies that will enhance citizen knowledge and participation in city activities, issues and programs.
- Work with Information Services to develop a plan to continually update communications equipment and technology.
- Conduct two Town Hall Meetings including at least one that is bilingual.
- Develop a new Communications Plan for the City.

Core Value #9 – Citizen Service

Provide responsive and timely service to citizens, visitors and businesses.

Finance

- Conduct an efficiency audit on three departments to seek possible efficiency and effectiveness measures.

Administration

- Develop analytical programs and reports aimed at improving service to citizens.

Core Value #10 – Ethics & Integrity

Provide quality government service with ethics and integrity.

Human Resources

- Ensure that all employees receive training on providing exemplary citizen service and ethics.

Administration

- Engage with community partners to explore and implement shared service delivery.
- Pursue opportunities to strengthen relationships with area cities, counties, school districts and Chambers of Commerce.

These core values and the associated departmental strategic goals and objectives are detailed and cross-referenced in the pages immediately following this budget message.

They provide a road map to accomplish the City's mission to build a vibrant, dynamic community that consistently seeks to improve the quality of life for our residents.

Fiscal Summary

The total 2014-15 budget is adopted at \$95,179,106. This is \$6,599,258 or 7.5% greater than was adopted (\$88,579,848) in the 2013-14 budget. For 2014-15, the Capital Project Fund budget includes additional funding from certificates of obligation for a consolidated emergency communications center, fire training facility and voter authorized general obligation bonds for street improvement projects. Following is a summary of the budget for each of the fund groups contained in the adopted budget.

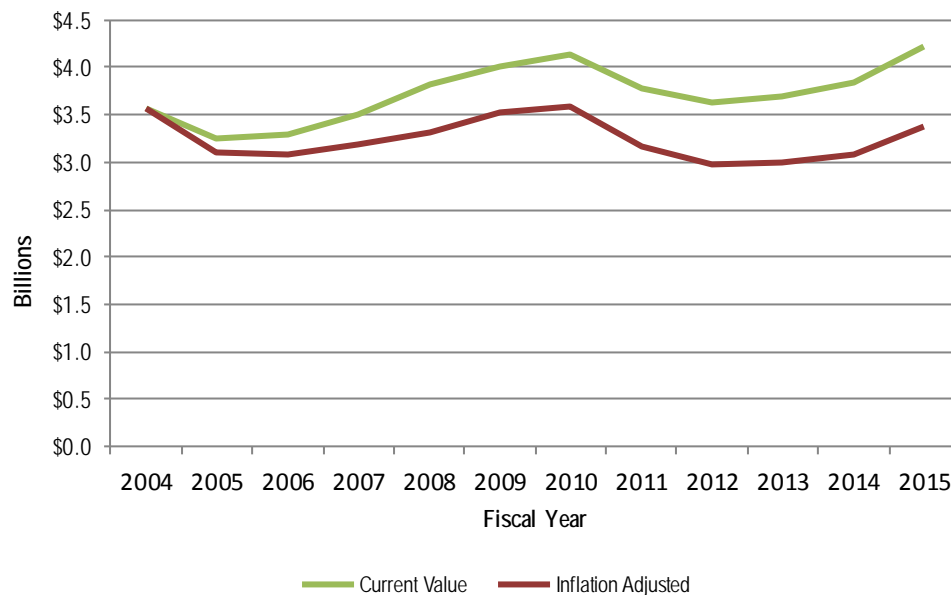
General Fund	\$48,493,700
Water & Sewer Fund	\$18,079,400
Stormwater Utility Fund	\$ 1,002,200
Hotel/Motel Fund	\$ 2,582,600
Debt Service	\$ 4,534,100
Economic Development	\$ 640,000
Special Revenue Funds	<u>\$ 4,181,951</u>
Subtotal Operating	\$79,513,951
Capital Project Funds	<u>\$15,665,155</u>
Total Budget	\$95,179,106

Assumptions

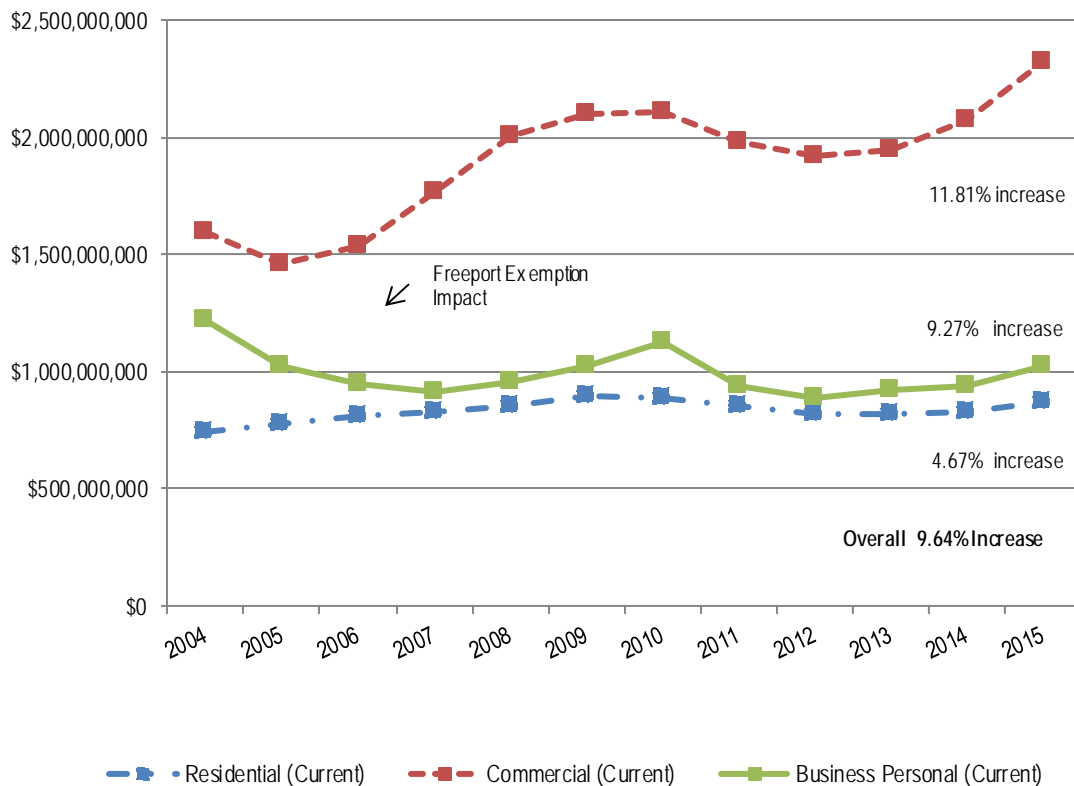
Revenues and expenditures were developed on the basis of certain economic assumptions. As has been clearly exhibited in the past, assumptions are, at best, an estimate as conditions can change significantly. Nevertheless, some assumptions must be used in developing a budget. City Administration attempts to conservatively estimate revenue and expenditure projections in order to assure a reasonable and sustainable fiscal plan.

Revenues increased in 2013-14 and are projected to grow in 2014-15 due to an improving economy. Property tax and sales tax revenue represent 71% of total General Fund Revenues. In past years, the City has had the fortune of a strong tax base and fund balances. Total taxable values increased 9.64% to \$4.2 billion. Business property values represent a large portion of this increase as office and warehouse occupancy levels and rents increase. The commercial tax base, including real and business personal property, represents a strong 79% of the City's total tax base.

Taxable Property Value Comparison



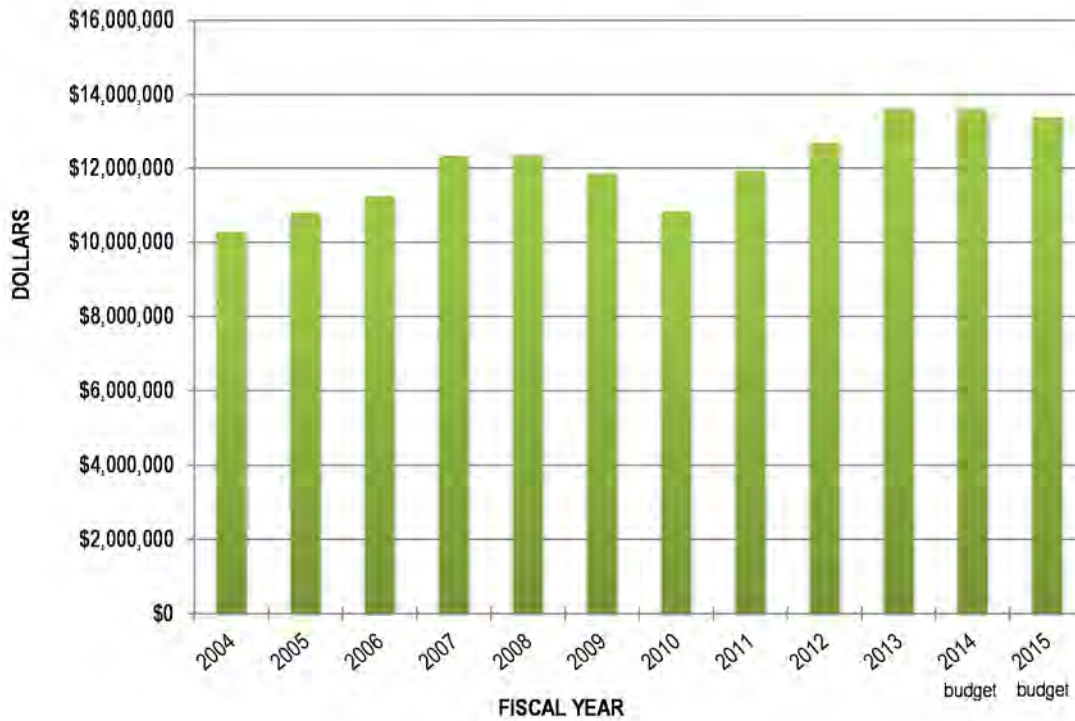
Property Values - Current Dollars



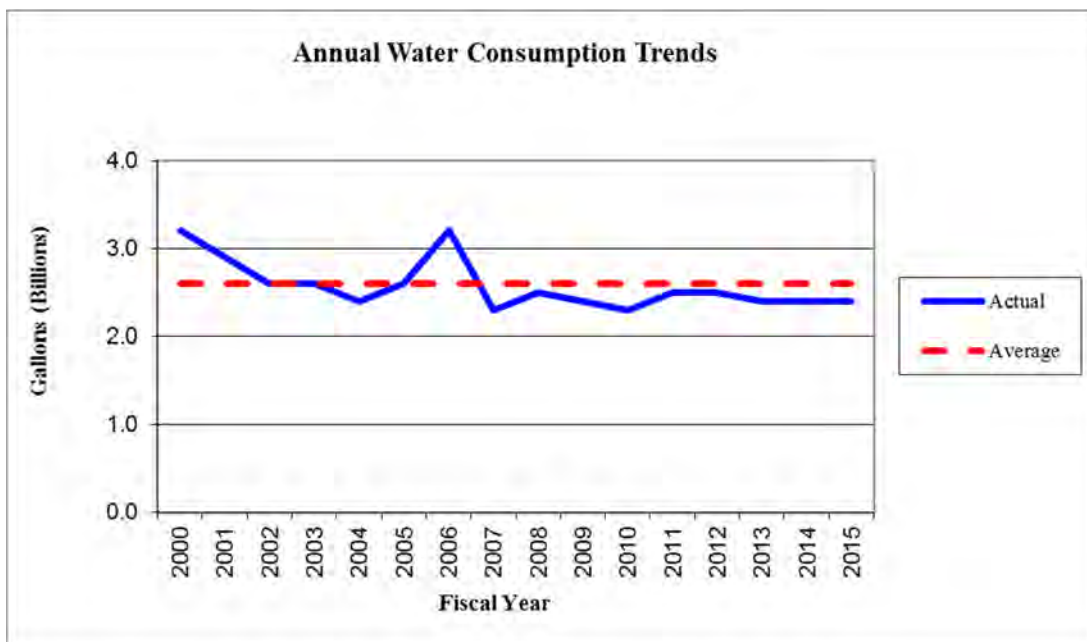
The adopted budget includes a planned property tax rate increase of \$.049167 (per \$100 valuation) for debt service associated with the funding of a joint public safety dispatch facility and street improvement bonds. The property tax rate is therefore adopted to increase from \$.5531 to \$.602267. A property tax rate at this level continues to position Farmers Branch at one of the lowest rates in Dallas County. The adopted tax rate would increase property taxes on an average \$151,000 home by \$59.39 with a homestead exemption or \$27.43 with both a homestead and over-65 exemption.

Sales tax revenues can fluctuate greatly due to national, state and local economic conditions. Overall, sales tax revenues from existing business are anticipated to rise 3% next year. However, due to the recent loss of two large taxpayers, the City is anticipating a slight decline in revenues. In 2014-15, sales tax revenues are therefore projected to decrease by 1.79% from 2013-14 anticipated year-end results.

Sales Tax Revenue (Current Dollars)



The 2014-15 adopted budget assumes annual sales of 2.4 billion gallons of water – consistent with consumption averages of the past four years. Water consumption is highly dependent on the weather and conservation efforts and is budgeted in a conservative manner. A \$2 million fund balance target provides help in evening out the fluctuations between “wet” and “dry” years. Moderate weather conditions, conservation efforts, and increasing use of high efficiency appliances have combined to reduce annual sales below the long-term historic 2.7 billion gallon average.

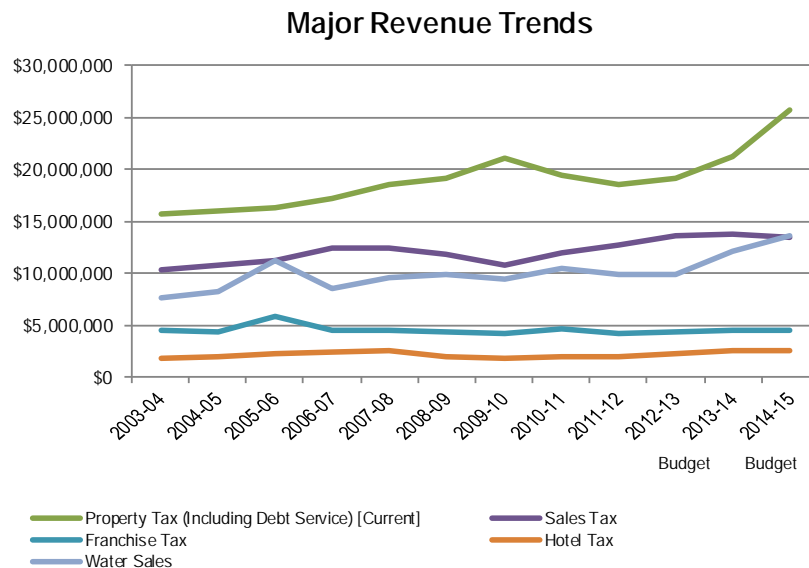


Projected Revenues – Major Operating Funds

The 2014-15 Adopted Operating and Capital Improvement Program Budget details General Fund revenues at \$2,064,600 greater than the 2013-14 year-end amended budget due primarily to increases in property tax revenue and an increase in swimming pool revenues in anticipation of opening the new Aquatic Center. In 2014-15, sales tax revenues are projected to decrease by 1.79% from the 2013-14 year-end amended budget. A \$100,000 increase in refuse services revenues is also anticipated due to 1½ months of a higher royalty fee in 2014-15 associated with the approval of the Camelot Landfill expansion permit late in the fiscal year.

The 2014-15 adopted budget includes a new Stormwater Utility Fund, which is presented with the Water & Sewer Fund as Enterprise Funds. The 2014-15 adopted budget details Water & Sewer Fund revenues at \$2,729,000 greater than the 2013-14 year-end amended budget primarily due to a 12% water and sewer rate increase. The 2014-15 adopted budget includes an increase in water and sewer rates to partially offset rising costs and improve fund balance levels which have decreased recently due to moderate weather conditions, conservation efforts, and increasing use of high efficiency appliances. The adopted rate increase is anticipated to result in an \$8.25 monthly increase for a residential customer consuming 10,000 gallons of water. The Stormwater Utility Fund details new revenues of \$1,002,200 for the implementation of drainage fees beginning in January 2015. Utility rates for this new fund are consistent with rates in neighboring cities.

Hotel/Motel Fund revenues are adopted at \$150,000 greater than the 2013-14 year-end amended budget due to increased occupancy level assumptions.



Adopted Expenditures – Major Operating Funds

The 2014-15 Adopted Operating and Capital Improvement Program Budget details General Fund operating expenditures of \$641,500 more than the 2013-14 year-end amended budget and \$1,380,400 more than the 2013-14 adopted budget. The year-end amended budget included a one-time use of \$1 million from fund balance to settle illegal immigration related lawsuits. The adopted increases in cost are primarily due to new aquatic center operational costs (\$766,900 partially

offset by increased fee revenues), new full-time and reclassified personnel positions (\$445,612), employee merit cost increases (\$440,000), and police consolidated dispatch transition costs (\$156,200).

The 2014-15 adopted budget includes a new Stormwater Utility Fund, which is presented with the Water & Sewer Fund as Enterprise Funds. Water & Sewer Fund adopted operating expenditures are \$1,463,000 greater than the 2013-14 year-end amended budget primarily due to increased purchased water and wastewater treatment costs, increased pay-as-you-go transfers for capital improvements, increased transfers for fixed assets and general fund reimbursements, and consulting services for acoustic leak detection services. The new Stormwater Utility Fund includes expenditures of \$1,002,200 for the anticipated dredging of Mallon Park and Winn Park ponds, consulting fees, legal fees, and street sweeping costs. In total, the City's Enterprise Funds operating expenditures are \$2,465,200 more than the 2013-14 year-end amended budget.

Hotel/Motel Fund adopted operating expenditures are \$78,500 less than the 2013-14 year-end amended budget due primarily to completing the final payment for Series 2010 bonds in 2013-14. Final payment of the bonds has been offset by increases in adopted expenditures, which include increasing funding for the Bloomin' Bluegrass Festival, increasing the transportation incentive funding for hotels, promoting and investing in a community arts program, and purchasing new bleachers for the Dr Pepper StarCenter.

Fund Balances

This budget meets all multi-year financial objectives approved by the City Council.

The current policy notes that the City will maintain an unassigned fund balance to be used for unanticipated emergencies and needs of approximately 15%-20% of the operating budget of the General Fund.

The 2014-15 adopted budget estimates that the General Fund fund balance will be \$7.3 million at the end of the 2014-15 fiscal year with a most realistic scenario of \$7.9 million. One of the City's multi-year financial objectives is to "formulate future budgets so that no use of fund balance will be required in the final operating results." The estimated final operating results are detailed as an exhibit to the budget, which illustrates the "most realistic scenario." For the General Fund, this difference represents the expectation that expenditures in 2014-15 will end up \$300,000 less than budgeted due to cost savings, vacancies or contingency items that will not be needed.

The City defines a balanced budget as an operating budget where revenues equal or exceed expenditures and no use of fund balance is required. The 2014-15 adopted General Fund budget shows a most realistic addition of \$178,000 to fund balance and is therefore considered a balanced budget. The adjusted General Fund target fund balance range is between \$7.0 million and \$9.3 million. The anticipated target fund balance for the most realistic scenario is equivalent to 17% of General Fund operating expenditures adjusted for transfers to the Fixed Asset Fund.

The Enterprise Funds (Water & Sewer Fund and Stormwater Utility Fund) target balance is \$2 million. The 2014-15 adopted budget estimates that the Enterprise Funds fund balance will be \$1.2 million at the end of the 2014-15 fiscal year with a most realistic scenario of \$1.4 million. The 2014-15 adopted Enterprise Funds budget shows an addition to fund balance of \$689,600 and a "most realistic scenario" addition to fund balance totaling \$789,600.

The 2014-15 adopted budget estimates that the Hotel/Motel Fund “most realistic” balance will be \$370,945 at year-end with a target balance of \$300,000. The primary revenues for this fund are hotel occupancy taxes, which are restricted by State law as to their use. City Administration continues to review ways to most effectively use these revenues in accordance with State law.

Investment in Services, Facilities & People

The adopted budget continues to implement the compensation study performed during the 2011-12 fiscal year. In order to keep the City’s compensation system current, a mini-compensation survey is conducted annually using key employee positions as benchmarks in order to determine if the pay structure is still competitive. Additionally, an annual North Central Texas Council of Governments City Manager survey (available in June of each year) will be used to review planned merit-based pay increases for the upcoming fiscal year within the region. A full independent compensation study is anticipated every five years.

Based on completion of the two surveys noted above, a merit-based pay increase is adopted for full-time non-sworn employees. Under this plan, employees would be eligible for increases ranging from 0-4%. Additionally, a 1.5% pay structure adjustment is included to assure salaries remain competitive for all positions. Sworn employees would continue to participate in their step increase pay system and would also receive a 1.5% market adjustment effective October 1st.

City Administration continues to review impacts and opportunities associated with the Affordable Care Act (ACA). New retirees began using private health insurance exchanges on January 1, 2014 and all retirees will be moved to these exchanges beginning January 1, 2015. This change is anticipated to decrease claims costs for the City’s self-insurance program by \$1 million annually. Approximately \$300,000 of these savings have been targeted to use for creation of an employee clinic once an appropriate operating partner is identified. It is anticipated that an employee clinic will further drive down claims costs and improve service delivery to employees. Effective January 1, 2015, the ACA requires that health insurance benefits be provided to part-time employees working, on average, 30 or more hours per week during the year. The City is already required to provide retirement benefits to part-time employees working, on average, 20 or more hours per week during the year. During the budget preparation process, City Administration reviewed these requirements, weighed the difficulty of managing a group of employees with multiple and changing benefit levels, and determined that part-time employees would only be utilized for less than 20 hours per week (on average). This policy change resulted in eight part-time employees (working on average 35+ hours per week) being adopted for full-time status.

Texas Municipal Retirement System (TMRS) costs continue to meet guidelines established by the Employee Retirement Benefits Committee (ERBC) for the plan’s funded ratio. The adoption of new mortality tables and a new actuarial assumption required by new accounting standards decreased the City’s funded ratio slightly to 84.1% and the unfunded liability increased to \$35.5 million. This trend will be monitored in accordance with ERBC guidelines which recommend benefit adjustments if a negative trend continues for three years. Personnel costs now represent 63.86% of General Fund expenditures – down from 79% in fiscal year 2010-11.

The adopted budget includes the addition of five full-time employees: One Administrative Assistant in Community Services, one Street Maintenance Worker, one Street Maintenance Crew Leader, one Park Maintenance Worker, and one Aquatics Supervisor. In compliance with the

Affordable Care Act, eight part-time employees are adopted for reclassification to full-time. The employees include: four Animal Service Assistants, two Recreation Specialists, one Meter Reader, and one Historical Park Maintenance Technician.

As detailed in the following graphic, staffing levels continue to demonstrate remarkable productivity as service levels remain high.

Meeting Citizen Needs with Fewer Employees



Capital Improvement & Fixed Asset Programs

The Non-Bond CIP Fund details major capital spending plans during the next seven years along with pay-as-you-go funding for major new facilities and public improvements. The 2014-15 adopted budget includes \$15,665,155 for capital improvement projects. Projects adopted in the multi-year Capital Improvement Program (CIP) Budget include:

- Completion of a new Aquatic Center
- Consolidated Public Safety Communications Center completion
- Initiation of a 10-Year Street Bond program
- Marsh Lane Bridge (southbound) replacement
- Joint Fire Training Facility construction

During the past four years, the City began the process to expand its Camelot Landfill located in the City of Lewisville. Engineering and legal studies necessary for the state permitting process are funded from the Landfill Closure/Post-Closure Special Revenue Fund. The landfill has a current expected life of 16 years. A permit to expand the height of the landfill could extend the landfill life to 40 years. Landfill revenues are used to entirely offset the \$2.1 million in cost from the Solid

Waste division of the Public Works department. The Solid Waste division provides twice-weekly contracted residential waste and bulk trash collection services to Farmers Branch residents at no cost.

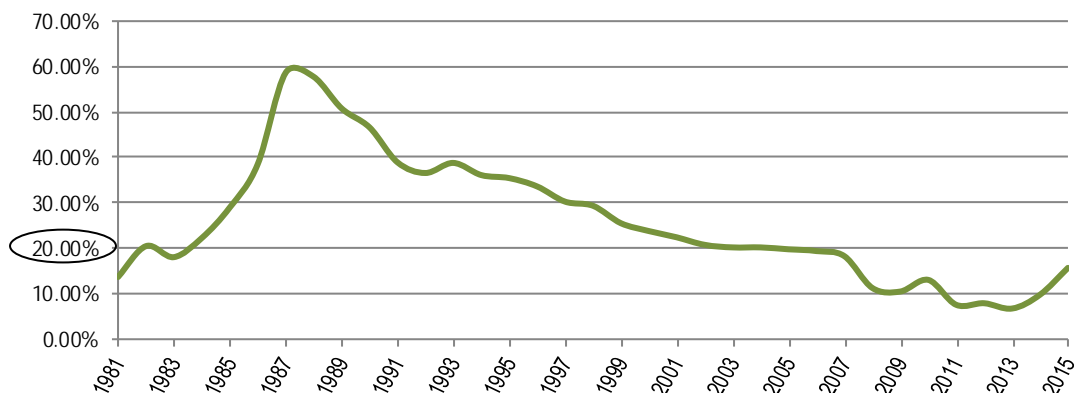
The Fixed Asset Fund includes replacement funding of \$3,357,900 in 2014-15 compared with \$2,906,065 in the 2013-14 budget year. Significant new fixed asset purchases adopted for 2014-15 include:

- City Hall Improvements - \$300,000
- Sewer Camera Van - \$300,000
- Replacement police patrol vehicles - \$227,000
- Street Sweeper - \$220,000
- Library materials - \$210,000
- Replacement vehicles (various departments) - \$197,500
- Street Concrete Truck - \$195,000
- Ambulance - \$193,000
- Network & Firewall Security - \$160,500
- Audio/Visual Upgrades - \$135,000
- Access Control System Upgrade - \$137,500
- Large Water Meters - \$100,000
- Replacement Mowers - \$90,600
- Bleachers for Dr Pepper StarCenter - \$79,900
- Network Replacement/Upgrade Program - \$78,000
- Sewer Jet Mount - \$70,000

Debt Service

The City's Debt Service Funds provide for repayment of outstanding debt obligations. These debt obligations are categorized as *property tax supported debt* and *self-supporting debt*. The property tax supported debt is repaid through the debt service portion of the property tax rate. Currently, there are six property tax supported bond issues outstanding with the longest final maturity in year 2034. In the 2013-14 fiscal year, less than ten percent of the property tax rate was used to support debt service. In order to maintain operational flexibility, the City follows a conservative policy of keeping the debt service portion of the property tax rate below 20%.

Property Tax Debt Service as % of Total Tax Rate



The self-supporting debt is repaid through rental income (from the facility constructed with the debt proceeds). Currently, there is one self-supporting debt issue outstanding with a maturity of November 1, 2025. The City follows a pay-as-you-go policy for Water & Sewer Fund operations. The Water & Sewer Fund is currently debt free.

Acknowledgements

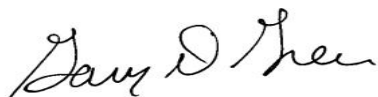
By focusing on the mission, core values and goals set by the City Council, the City has been able to maintain and/or expand service levels to citizens year after year. The process of building the annual strategic plan has increased efficiency/effectiveness and provided a strong positive direction for the City of Farmers Branch. With the new era of economic growth that we are experiencing, focus on the strategic plan will continue to improve the community in a comprehensive and sustainable manner. Additionally, our emphasis on improving neighborhoods and basic infrastructure will accelerate the revitalization and redevelopment of the entire city.

The dedication of the staff to accomplish the goals and objectives set forth by the Mayor and City Council is truly remarkable. Charles Cox - Managing Director, Finance & Administration, along with his team Mayve Strong - Chief Accountant, Suzanne Prichard - Budget Analyst, and Mark Woodward - Financial Analyst, deserve praise for their leadership and guidance in preparing a progressive, professional, citizen-friendly document. Shawna Eikenberry – Management Analyst, has greatly enhanced the budget process as an effective analyst.

A great deal of appreciation should also be given to the Managing Directors, Department Heads and their teams for stepping up to provide fiscal leadership and guidance during the budget process.

Finally, City Administration would like to thank the Mayor and City Council for their leadership and direction. We look forward to carrying out the budget and serving the citizens of Farmers Branch.

Sincerely,

A handwritten signature in cursive script, reading "Gary D. Greer".

Gary D. Greer
City Manager

Relationship between Council Citywide Goals and Departmental Goals

CITY COUNCIL CORE VALUES/GOALS

		General Administration	Communications	Economic Development/Tourism	Human Resources	Finance	Community Services	Public Works	Police	Fire	Parks	Library	Equipment Services
Core Value 1	<u><i>Provide safety and security for citizens, visitors and businesses through progressive public safety programs.</i></u>												
	1 Use innovative programs and technology to increase service levels to the citizens.								X				
	2 Arrive on the scene for emergency police calls in less than 4 minutes.								X				
	3 Maintain levels of UCR violent crimes (homicide, rape, robbery and aggravated assault) and UCR property crimes (vehicle burglary, auto theft, and residential and commercial burglaries) below the 5-year average (the average of the previous 20 quarters).								X				
	4 Maintain a level of proactive patrol hours of at least 40% of total hours available.								X				
	5 Complete installation of the Harris P-25 Digital Public Safety 800MHz radio system.								X				
	6 Maintain a fitness/wellness program for sworn officers, with officers maintaining a total of 500 hours of on-duty fitness training per quarter.								X				
	7 Achieve a 90 th percentile total response time for fire and rescue calls of less than or equal to 6:20 minutes.									X			
	8 Achieve a 90 th percentile total response time for emergency EMS calls less than or equal to 6:00 minutes.									X			
	9 Achieve an effective response force (ERF) of 17 firefighters on location at working structure fires that require first alarm assignment in under 8:00 minutes of travel time.									X			
	10 Achieve an average dispatch to on location response time for emergency fire, rescue, and EMS calls of less than or equal to 5:00 minutes.									X			
	11 Inspect 65 percent of base commercial buildings on an annual basis.									X			
	12 Acquire land for Fire Station No. 2.									X			
	13 Finalize a plan for a joint training facility and make recommendations for implementation phases and funding.									X			
	14 Support the implementation of the Harris P-25 Digital Public Safety 800 MHz radio system.									X			
	15 Establish a Combined Dispatch Local Government Corporation and move project forward.	X							X	X			
Core Value 2	<u><i>Provide sustainable growth and a strong, diversified economic base by engaging in aggressive economic development activities and programs.</i></u>												
	16 Increase commercial property values from the prior year.			X									
	17 Maintain an office and warehouse occupancy rate at or above 78% of trade area (5 mile radius around shops at Branch Crossing).			X									
	18 Increase the number of room nights generated by the Convention and Visitors Bureau (CVB) staff or CVB programs by 3 percent.			X									
	19 Secure three major business locations (major revenue generator or 100+ employees) and three business retentions (major revenue generator or 100+ employees).			X									
	20 Attract two major retailers to the City.			X									
	21 Present two major façade grants to the City Council for approval.			X									
	22 Enhance and continue retention, expansion and development efforts by completing 50 formal site visits and hosting four broker events.			X									
	23 Continue to develop the Four Corners area by locating three commercial businesses in the area.			X									
	24 Seek opportunities and suggest plans to redevelop under-producing areas of town.			X									

Relationship between Council Citywide Goals and Departmental Goals

CITY COUNCIL CORE VALUES/GOALS

		General Administration	Communications	Economic Development/Tourism	Human Resources	Finance	Community Services	Public Works	Police	Fire	Parks	Library	Equipment Services
Core Value 3	<u><i>Provide strong, thriving commercial and residential neighborhoods through planning, land use, development, code enforcement, revitalization activities and programs.</i></u>												
25	Increase by 5 percent annually, the overall rate of compliance within the initial 7-day, 15-day and 30-day abatement time frames prescribed by code violation correction notices.						X						
26	Establish and maintain systems that effectively and efficiently rehabilitate problem properties through code enforcement.						X						
27	Evaluate land use policies and make changes as dictated by market conditions.						X						
28	Prepare program documents to begin the implementation of the Central Area Neighborhood Revitalization Plan.						X						
29	Systematically develop plans to eliminate parking problems in priority neighborhoods.						X						
30	Create a visual model to project future development in Mercer Crossing.						X						
31	Research and prepare a possible plan for redevelopment of land surrounding the DART line north of Valley View Lane.						X						
32	Include funding to implement the Central Area Neighborhood Revitalization Plan in the 2014-15 budget.					X							
33	Aggressively pursue purchasing property for neighborhood revitalization projects with funding available.			X									
34	Host Builders Tour of the community.			X									
35	Continue to develop the DART station area by locating three commercial businesses in the area.			X									
36	Develop an entry enhancement program for the City.			X									
Core Value 4	<u><i>Provide beautifully maintained natural environments, parks, rights-of-way, and green space and a wide variety of quality recreational and entertainment opportunities for all ages.</i></u>												
37	Continue and expand the community rose program.										X		
38	Continue to develop the John Burke Nature Preserve as funds are available.										X		
39	Begin construction of a new aquatics facility as directed by the City Council.										X		
40	Program the Bluegrass Festival as the community's signature event and replace Liberty Fest with a spring event with the Dallas Symphony Orchestra celebrating liberty.										X		
41	Update and revamp the Trail Master Plan and coordinate with Public Works to phase in trail projects.										X		
42	Seek and obtain grant funds for trail development.										X		
43	Create an Arts Committee and develop a plan of work for an arts program for the community.			X									
44	Continue to exceed contract requirements and citizen expectations for operation and administration of the Manske Library.											X	
45	Continue making improvements to the Manske Library facility with funds available .											X	
46	Utilize technology to enhance library services by installing and implementing a Self Check-Out Program.											X	
47	Continue to offer support for the Community Citizenship Program.											X	
48	Work with Recycling Committee to present a curbside recycling proposal for City Council review.							X					

Relationship between Council Citywide Goals and Departmental Goals

CITY COUNCIL CORE VALUES/GOALS

	General Administration	Communications	Economic Development/Tourism	Human Resources	Finance	Community Services	Public Works	Police	Fire	Parks	Library	Equipment Services
Core Value 5 <u><i>Provide functional, sustainable, and well-maintained infrastructure, facilities and equipment.</i></u>												
49 Continue process for expansion of the landfill and complete the technical review phase.							X					
50 Update and implement comprehensive infrastructure improvement plans for streets, sewer and water and develop a long term funding/upgrade program.							X					
51 Install additional ornamental street signs according to the annual plan.							X					
52 Construct extension of trail system according to the Trail Master Plan as funds are available.							X					
53 Work with a consultant to develop and implement a Storm Water Program and fee after City Council approval.							X					
54 Prepare bond proposition for the May 2014 election to fund upgrades to city streets, bridges, sidewalks and trails.	X				X							
55 Prepare \$2 million debt issue to fund Combined Dispatch Center.	X				X							
56 Prepare and implement the Fixed Asset Program and Building Revitalization Program.												X
57 Acquire land for the Service Center.												X
Core Value 6 <u><i>Provide for the recruitment, retention and continual motivation of educated and experienced employees.</i></u>												
58 Work with departments to provide training and continuing education opportunities for all employees.				X								
59 Refine and implement a new performance review philosophy and a system that recognizes and rewards employee performance.				X								
60 Develop a new employee orientation program and Personnel Manual in conformance with the City's Core Values.				X								
61 Continue to expand and enhance citizen service/employee enhancement program.				X								
62 Engage in supervisory/leadership training for management staff.				X								
63 Coordinate and finalize the City Employee Clinic and begin implementation.				X								
Core Value 7 <u><i>Provide efficient and fiscally sound government through conservative budgeting, spending and resource management.</i></u>												
64 Continue to adhere to all fiscal policies outlined in the City's Financial Management Policy.					X							
65 Research and pursue revenue growth options.					X							
66 Work with Economic Development to develop, present for City Council approval, and implement programs aimed at increasing/maintaining Visitors Tax, Sales Tax and Property Tax.					X							
67 Apply for and utilize grant funding to enhance citizen service and to further the mission, values and goals of the City.	X	X	X	X	X	X	X	X	X	X	X	X
68 Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures.	X	X	X	X	X	X	X	X	X	X	X	X

Relationship between Council Citywide Goals and Departmental Goals

CITY COUNCIL CORE VALUES/GOALS

		General Administration	Communications	Economic Development/Tourism	Human Resources	Finance	Community Services	Public Works	Police	Fire	Parks	Library	Equipment Services
Core Value 8	<u><i>Provide extensive communication opportunities for informing citizens and allowing for proper input on City operations, programs and policies.</i></u>												
69	Continue the marketing program including efforts to attract new residents and builders to the area.	X											
70	Continue to utilize communication strategies that will enhance citizen knowledge and participation in City activities, issues and programs.		X										
71	Work with Information Services to develop a plan to continually update communications equipment and technology.		X										
72	Conduct two Town Hall Meetings including at least one that is bilingual.		X										
73	Develop a new Communications Plan for the City.		X										
Core Value 9	<u><i>Provide responsive and timely service to citizens, visitors and businesses.</i></u>												
74	Conduct an efficiency audit on three departments to seek possible efficiency and effectiveness measures.					X							
75	Develop analytical programs and reports aimed at improving service to citizens.	X											
Core Value 10	<u><i>Provide quality government service with ethics and integrity.</i></u>												
76	Ensure that all employees receive training on providing exemplary citizen service and ethics.				X								
77	Engage with community partners to explore and implement shared service delivery.	X											
78	Pursue opportunities to strengthen relationships with area cities, counties, school districts and chambers of commerce.	X											

F A R M E R S B R A N C H

Key Performance Measures

as of September 30, 2014

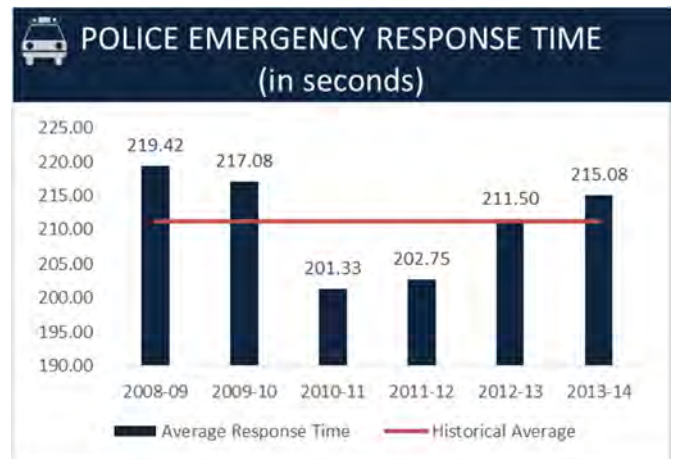
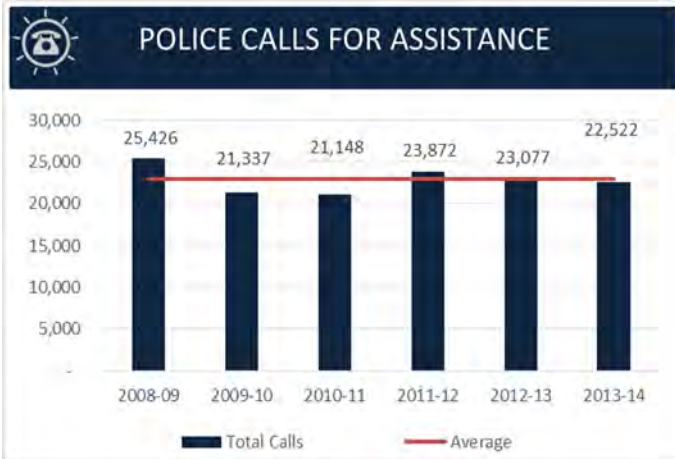
An informational report to
inform the public on key metrics for the City.



13000 William Dodson Parkway | Farmers Branch, TX 75234_
www.farmersbranchtx.gov | 972.247.3131

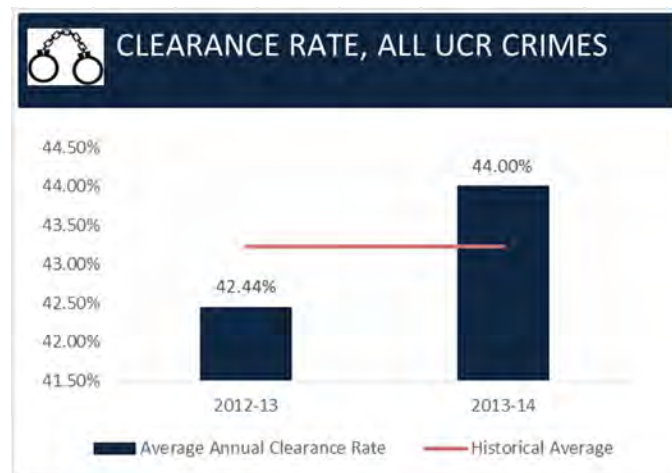
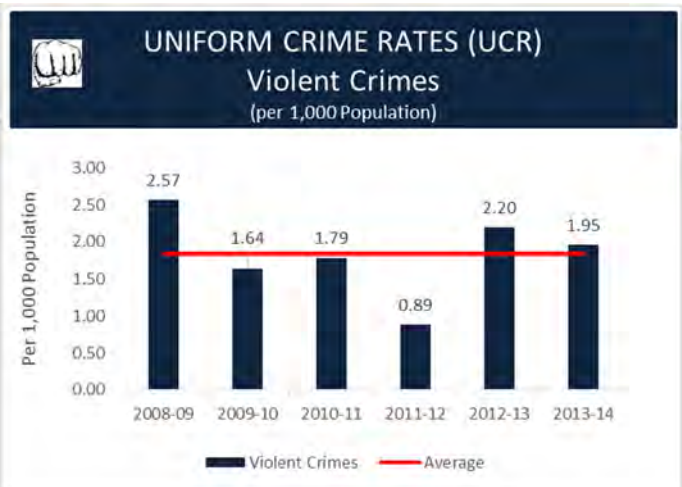
ONE

Provide safety and security for citizens, visitors, and businesses through progressive public safety programs.



ONE

Provide safety and security for citizens, visitors, and businesses through progressive public safety programs.

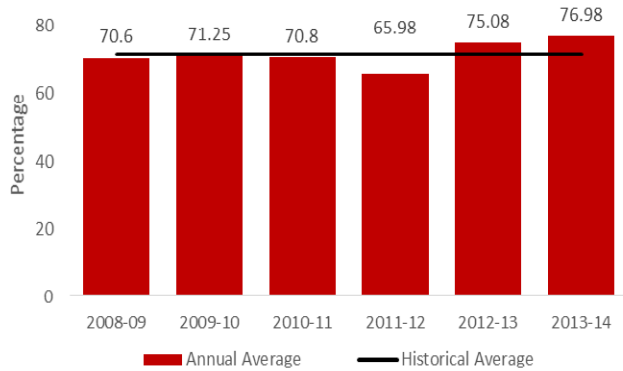


ONE

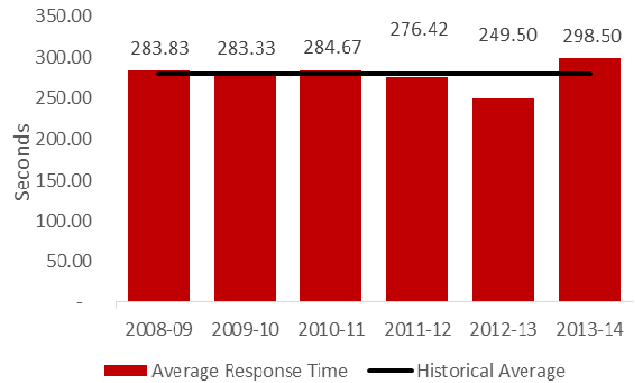
Provide safety and security for citizens, visitors, and businesses through progressive public safety programs.



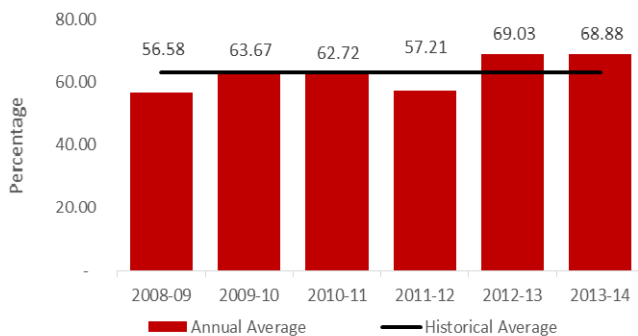
PERCENT OF EMS RESPONSES ≤ 5 MINUTES



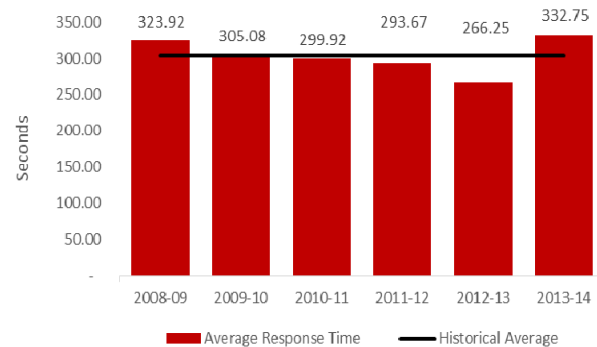
AVERAGE EMS RESPONSE TIME (in seconds)



PERCENT OF FIRE RESPONSES ≤ 5 MINUTES



AVERAGE FIRE RESPONSE TIME (in seconds)

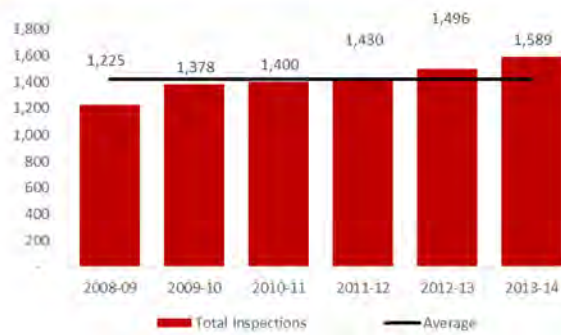


ONE

Provide safety and security for citizens, visitors, and businesses through progressive public safety programs.



NUMBER OF BASE BUILDING INSPECTIONS



FIREFIGHTER & EMS TRAINING HOURS



ONE

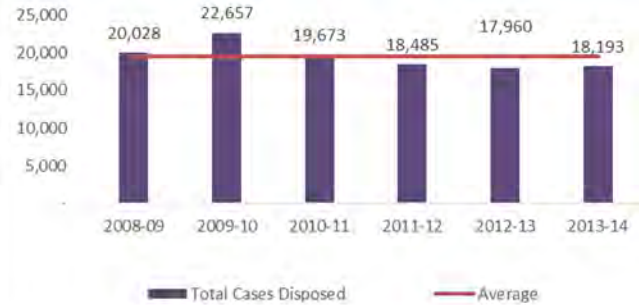
Provide safety and security for citizens, visitors, and businesses through progressive public safety programs.



COURT CASES FILED



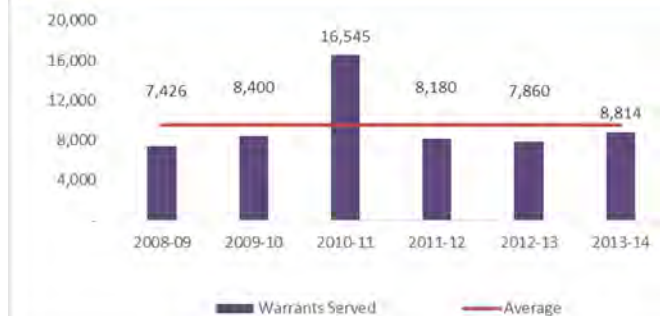
COURT CASES DISPOSED



WARRANTS ISSUED



WARRANTS SERVED



TWO

Provide sustainable growth and a strong, diversified economic base by engaging in aggressive economic development activities and programs.



TOURISM ROOM NIGHTS GENERATED



NEW & EXPANDED BUSINESSES



COMMERCIAL SQUARE FEET ADDED/ABSORBED



NEW JOBS RESULTING FROM NEW BUSINESSES/EXPANSIONS

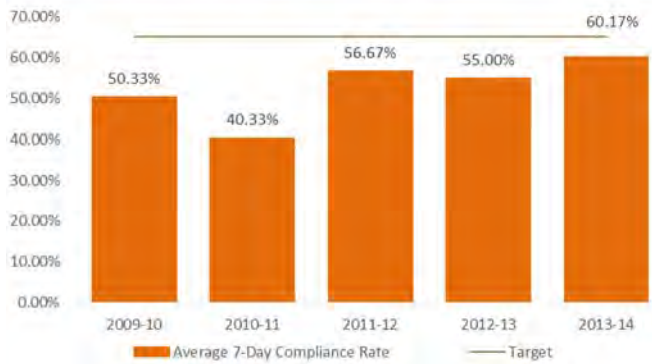


THREE

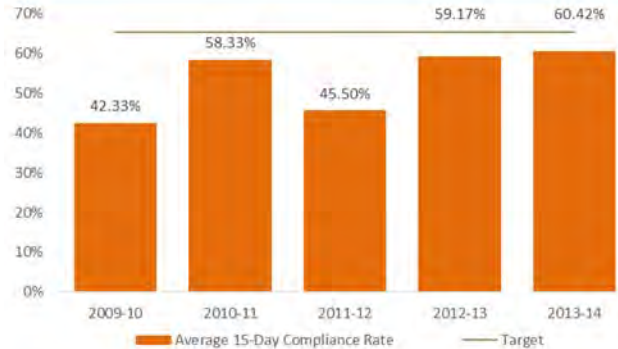
Provide strong, thriving commercial and residential neighborhoods through planning, land use, development, code enforcement, revitalization activities and programs.



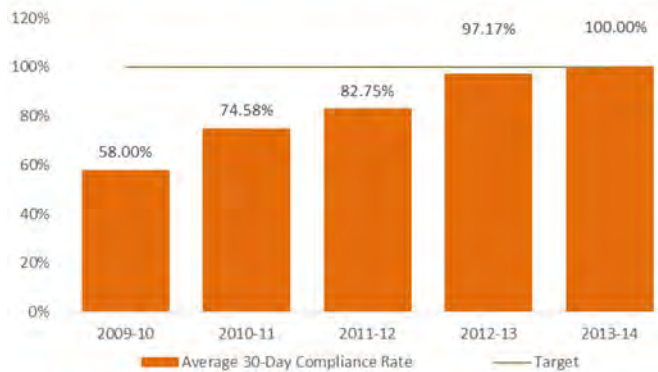
COMPLIANCE RATE 7- DAY NOTICES



COMPLIANCE RATE 15- DAY NOTICES



COMPLIANCE RATE 30- DAY NOTICES

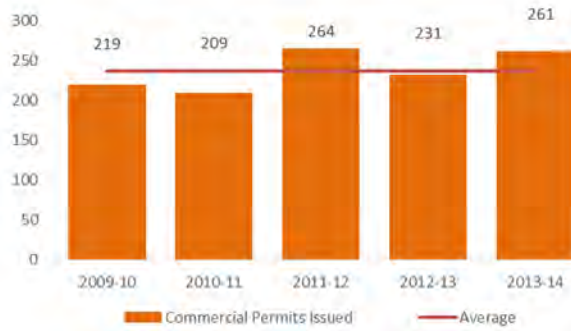


THREE

Provide strong, thriving commercial and residential neighborhoods through planning, land use, development, code enforcement, revitalization activities and programs.



COMMERCIAL BUILDING PERMITS ISSUED



COMMERCIAL BUILDING PERMIT VALUES (In Millions)



COMMERCIAL BUILDING PERMIT REVIEW TIME

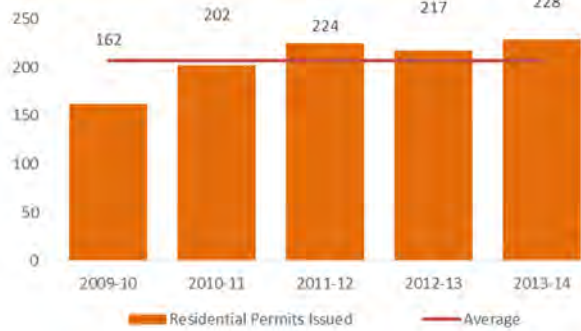


THREE

Provide strong, thriving commercial and residential neighborhoods through planning, land use, development, code enforcement, revitalization activities and programs.



RESIDENTIAL BUILDING PERMITS ISSUED



RESIDENTIAL BUILDING PERMIT VALUES (in Millions)



RESIDENTIAL BUILDING PERMIT REVIEW TIME



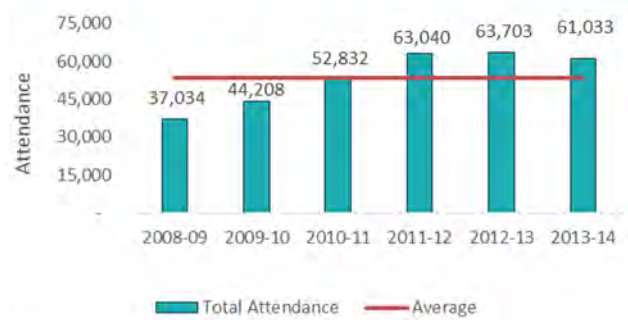
FOUR

Provide beautifully maintained natural environments, parks, rights-of-way, and green space and a wide variety of quality recreational and entertainment opportunities for all ages.

RECREATION CENTER CLASS REGISTRATIONS

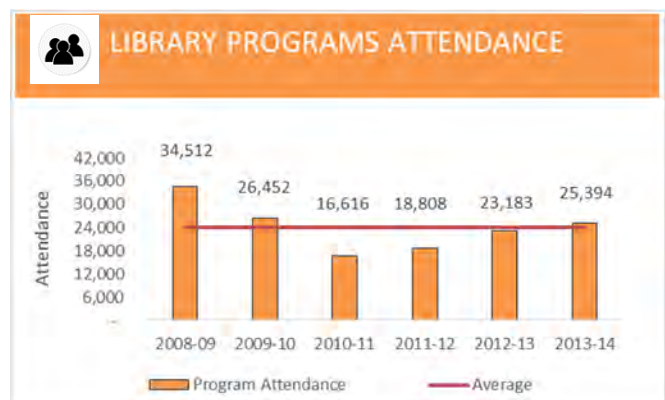
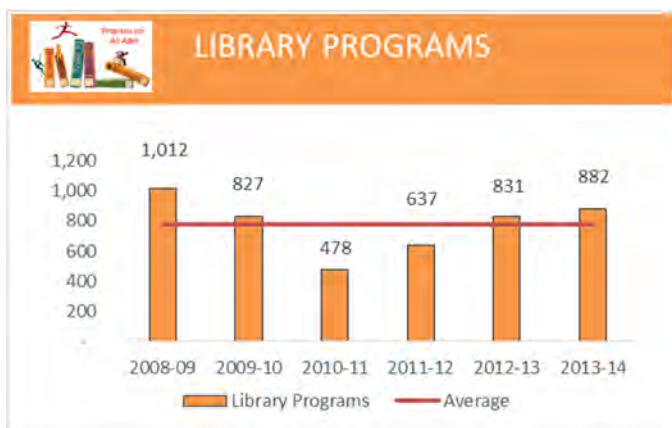
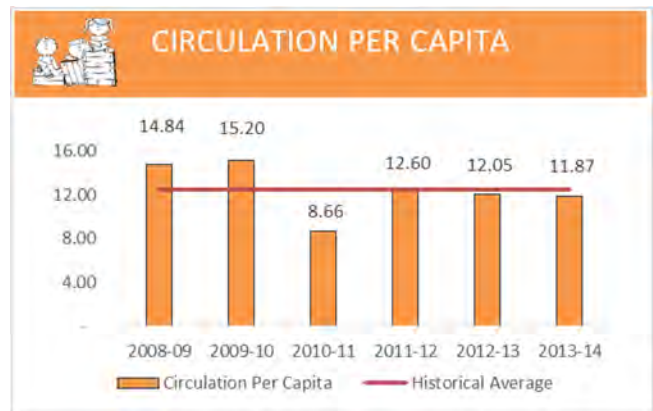
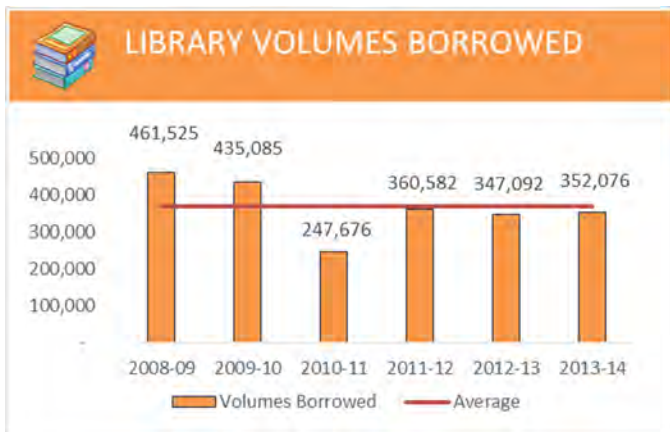


SENIOR CENTER PROGRAMS ATTENDANCE



FOUR

Provide beautifully maintained natural environments, parks, rights-of-way, and green space and a wide variety of quality recreational and entertainment opportunities for all ages.

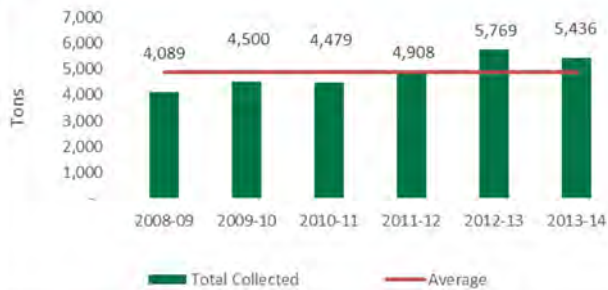


FIVE

Provide functional, sustainable and well-maintained infrastructure, facilities and equipment.



BRUSH/BULKY WASTE COLLECTED (Tons)



EMERGENCY SIGNAL REPAIRS



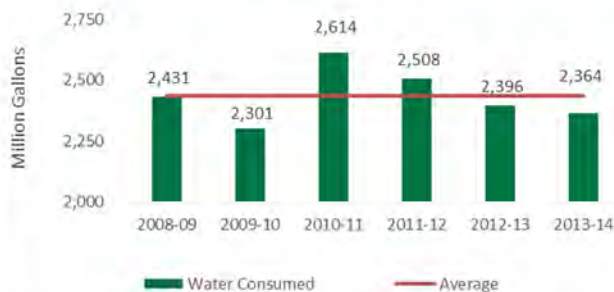
SIDEWALK REPAIRS (Square Yards)



STREET REPAIRS (Square Yards)



WATER CONSUMPTION (Million Gallons)



WATER MAIN BREAKS and SEWER LINE STOPPAGES



FIVE

Provide functional, sustainable and well-maintained infrastructure, facilities and equipment.

Information Services Priority Types	# of Requests
Critical - Immediate, sustained effort using all necessary and available resources until service is restored.	0
High - Immediate response to assess the situation, staff may be interrupted and taken away from low or medium priority job.	1
Medium - Response using standard procedures and operating within the normal frameworks.	12
Low - Response using standard procedures and operating within the normal framework as time allows.	101
Request Immediate - Priority response to address the request, staff may be interrupted and taken away from low or medium priority jobs.	6
Request Standard - Response using standard procedures and operating within the normal frameworks as time allows.	114



FIVE

Provide functional, sustainable and well-maintained infrastructure, facilities and equipment.



FLEET UPTIME PERCENTAGE



FLEET REPAIRS FOUND DURING PREVENTIVE MAINTENANCE

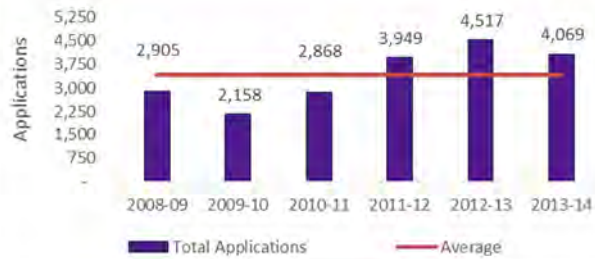


SIX

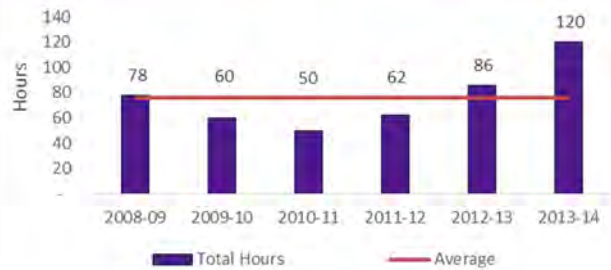
Provide for the recruitment, retention and continual motivation of educated and experienced employees.



APPLICATIONS RECEIVED



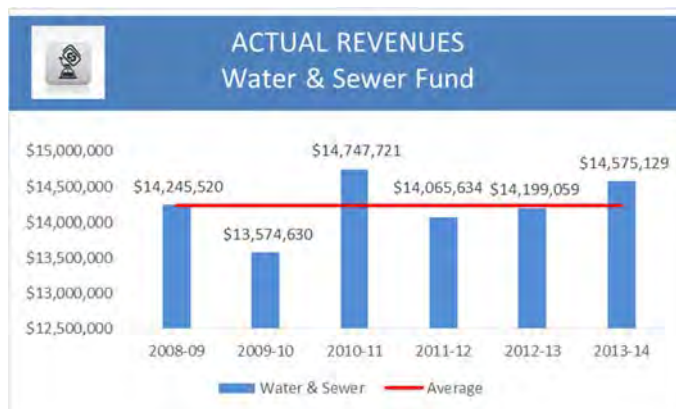
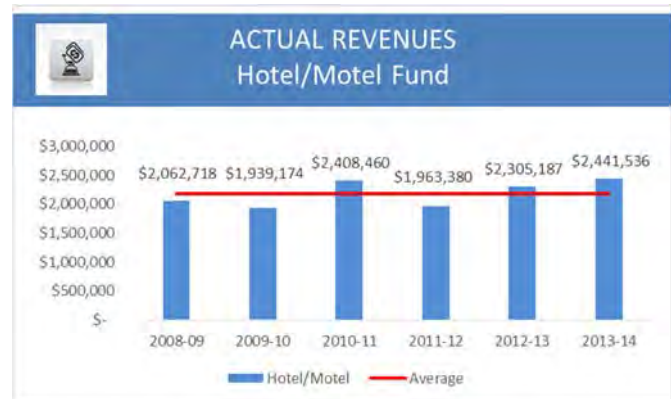
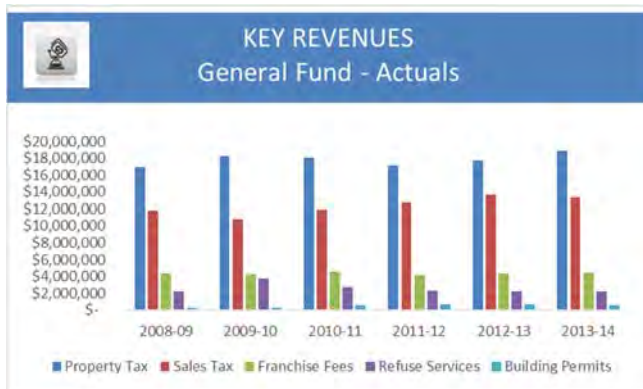
TRAINING HOURS (per EMPLOYEE)



SEVEN

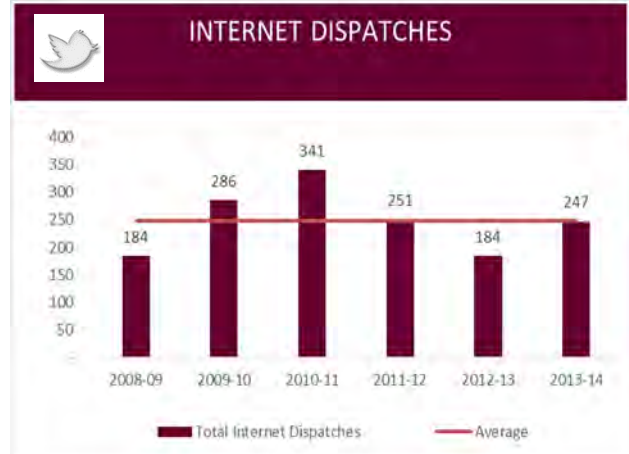
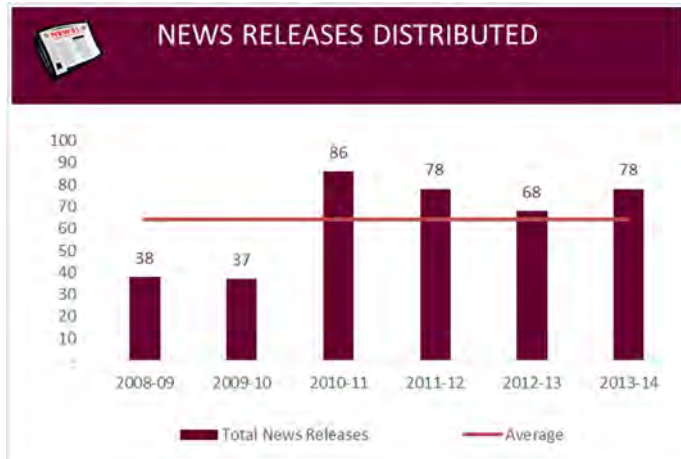
Provide efficient and fiscally sound government through conservative budgeting, spending and resource management.

REVENUES	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Property Tax	\$ 16,974,133	\$ 18,309,379	\$ 18,020,927	\$ 17,144,057	\$ 17,797,958	\$ 18,900,871
Sales Tax	\$ 11,852,143	\$ 10,829,495	\$ 11,926,328	\$ 12,700,006	\$ 13,633,133	\$ 13,346,033
Franchise Fees	\$ 4,338,892	\$ 4,217,371	\$ 4,608,121	\$ 4,164,942	\$ 4,358,324	\$ 4,431,699
Refuse Services	\$ 2,198,502	\$ 3,744,266	\$ 2,717,267	\$ 2,307,346	\$ 2,200,513	\$ 2,239,084
Building Permits	\$ 255,370	\$ 303,761	\$ 575,185	\$ 676,002	\$ 692,595	\$ 540,850
Hotel/Motel	\$ 2,062,718	\$ 1,939,174	\$ 2,408,460	\$ 1,963,380	\$ 2,305,187	\$ 2,441,536
Water & Sewer	\$ 14,245,520	\$ 13,574,630	\$ 14,747,721	\$ 14,065,634	\$ 14,199,059	\$ 14,575,129



EIGHT

Provide extensive communication opportunities for informing citizens and allowing for proper input on City operations, programs and policies.



EIGHT

Provide extensive communication opportunities for informing citizens and allowing for proper input on City operations, programs and policies.



NINE

Provide responsive and timely service to citizens, visitors and businesses.



TEN

Provide quality government service
with ethics and integrity.



CITIZEN & EMPLOYEE FEEDBACK

- “On the morning of August 26, around 6:50 a.m., I received a call from my wife informing me of our son’s sudden death. I stood there at my corner completely shocked of what I had just learned and not knowing what to do except that I knew (I) had to go home immediately. I called the only number I had on my cell phone and told the person who answered of my situation. I was told to remain there and someone would be right over.

Within three minutes an Officer (Officer M.) arrived. He talked to me and calmed (me) down until he was sure it was safe for me to drive. He was very professional, caring and understood my situation. I have to believe that he was God-sent at my time of greatest need. His actions speak volumes about the Farmers Branch Police Department.”

— R. Longoria, 09/25/2014

- “We received a call from a resident this morning who lives on Longmeade. He had a sewer issue a few days ago and just wanted to let us know how great our City employees are. He said the employees came out and were very friendly and got the problem fixed really fast. He said he loves living in Farmers Branch because everyone is so friendly.”

— B. Chapman, 09/18/2014

- “Thanks so much for my home check each day (August 30 thru September 5, 2014) by a House Watch group of dedicated citizens while away. We have the finest Police Department of any place I’ve ever lived. My thanks to all there, even the phone people, such nice responses to our calls.”

— Mrs. P. Duval, 09/09/2014

- “On September 17, 2014, and Officer (Officer Y.) observed a vehicle stopped on the freeway and contacted the driver who advised he was having mechanical issues. Officer Y. did not believe his story, and left the location to set up surveillance of the vehicle which left a few minutes later. Officer Y. stopped and contacted the driver. Officer Y. conducted a thorough investigation, which revealed the subject was attempting to steal batteries from a construction message board. These thefts have been occurring throughout the DFW area.”

— P. Foxall, 09/17/2014



FARMERS BRANCH PROFILE

The City of Farmers Branch is a political subdivision and home rule municipal corporation of the State, duly organized and existing under the laws of the State, including the City's Home Rule Charter. The City was incorporated in 1946 with an election on February 23rd and first adopted its Home Rule Charter in 1956. The City operates under a Council/Manager form of government governed by an elected Mayor and a five-member council representing single member districts. The term of office is three years with the terms of two members expiring each year. The City Manager is the Chief Executive Officer for the City. Some of the services that the City provides are: public safety (police and fire protection), streets, water and sanitary sewer utilities, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services. The population during the City's year of incorporation was 800. The 2010 U.S. Census population for the City is 28,616, while the estimated 2014 population is 29,660 and the estimated daytime population is 62,756 (per the United States Census Bureau's American Community Survey – 5 Year Estimates) as the business community commutes to the City's many high-rise office buildings and industrial parks.

History

Farmers Branch was settled in 1842 by Thomas Keenan and his wife Sarah. The area was called Mustang, as part of Peter's Colony, but later changed to Farmers Branch due to the rich soil and flourishing crops. The settlement originally included all of the land between White Rock Creek on the east, the Elm Fork of the Trinity on the west, the Dallas County line on the north, and Cedar Springs on the south.

John Keenan was the first child born in Farmers Branch, but died two months later. He is buried in the Keenan Cemetery located on Valley View Lane, part of the original Keenan land.

Farmers Branch was widely advertised both in the East and in Europe. During the years 1845-1850, it was the best known of all of the Texas settlements. The settlers were, for the most part, fairly well educated.

A blacksmith shop and gristmill started in 1845 by the Reverend William Bowles, a Baptist minister. The same year, Isaac Webb donated land for Webb's Chapel Methodist Church, which also served as the first school in the county. Mr. Webb also served as the first postmaster when the Farmers Branch Post Office was established in 1848.

Other early settlers include Dr. Samuel Gilbert and his wife Julia. The couple lived with Isaac Webb until their home was completed in a grove of stately Post Oak trees. The Gilbert House consists of two-foot thick limestone walls and chestnut plank floors. The Gilbert House, located in the Farmers Branch Historical Park, is the oldest rock structure in Dallas County that is still on its original foundation.

The first school was not well located and a new one was built about a mile northwest of the first on Rawhide Creek. Rawhide Creek was named from the first tanning yard in the county built by R.J. West. Due to the demand for leather, Mr. West did not allow the hides to cure in the vats long enough so that when they became dry they were extremely hard.

In 1874, to assure that railroads would come to Farmers Branch, Dr. Gilbert and other local settlers sold right-of-way through their land. Around 1877, the Dallas and Wichita Railroad built a depot. The original depot has been restored and relocated to the Farmers Branch Historical Park.

There are many interesting tales of happenings in the Farmers Branch settlement, Indian raids on pumpkin patches, bears in the wilderness, and the like. The last buffalo seen east of the Elm Fork of the Trinity River was killed in early 1846 in a small glade about two miles southwest of the town now known as Farmers Branch. (This is approximately present day Royal Lane and Luna Road.)

The City

The City covers approximately 12.1 square miles and is conveniently located on Dallas' northern border, in the heart of an 11-county area that has emerged as a premier commercial, financial and trading center. This favorable business climate is driven by the City's location as it is bordered by two major interstate highways and the Dallas North Tollway. The Dallas/Fort Worth International Airport is only 10 minutes away from the City's west border and Dallas Love Field is less than 15 minutes down the freeway.



The City's broadly diversified economic base supports home furnishings, financial, high-tech, insurance, and telecommunications industries and includes many of the nation's foremost businesses. Some of the reasons that these enterprises chose the City as a local or regional business center include: the City's strategic Southwest location, convenience to local and worldwide transportation, low municipal tax rate, abundant labor, educational and cultural resources, and overall quality of life.

Three creeks traverse the City and there are more than 20 parks filled with picnic areas, bridges, playgrounds, walking areas and natural surroundings. Farmers Branch has preserved history in its 22-acre Historical Park which takes visitors on a "walk back through time" to the days of the early settlers in the 1800s. The Historical Park is also the site for many of the City's special events, including a Bluegrass Festival, a Fourth of July event, and Holiday Lighting Ceremony and drive-thru, and may be reserved for weddings, parties, family reunions, and other special gatherings.

Tax Base

Farmers Branch is able to provide many top-quality services to residents because 79.33% of the tax base comes from the business community. In addition, the City has raised taxes only seven times in more than 40 years and continues to boast that Farmers Branch has one of the lowest municipal tax rates in the metroplex. The top ten largest property tax payers for the current tax year are as follows:

TAXPAYER	NATURE OF PROPERTY	TAXABLE VALUE	PERCENTAGE OF TOTAL CERTIFIED TAXABLE VALUE
70 Washington Street LP	Real Estate Investment Company	\$ 123,423,850	2.93%
Occidental Chemical Corporation	Chemical Production	75,200,000	1.78%
Maxim Integrated Products Inc.	Integrated Technology Solutions	72,121,955	1.71%
EOS Properties at Providence Towers	Real Estate Investment Company	72,000,000	1.71%
Garden Centura LP	Real Estate Investment Company	69,275,000	1.64%
Glazers Wholesale	Spirit and Wine Distribution	58,915,520	1.40%
AT&T Communications	Telecommunications	54,406,080	1.29%
TP IP Tower III Corp	Real Estate Developers	53,000,000	1.26%
IBM Corporation	Information Technology	49,789,310	1.18%
Lakeview at Parkside	Real Estate Developers	49,600,000	1.18%
		<u>\$ 677,731,715</u>	<u>16.08%</u>

Special Services

Some of the special services offered in Farmers Branch include twice-weekly garbage collection with no fee and free transportation to and from the Senior Center for those who have no other means of transportation. Citizens also enjoy informational programs seven days a week on the City's Cable Access Channel 16 – FBTV, WPIW 1670 AM radio station and receive a monthly city newsletter. The Police Department offers a free House Watch program for residents who are away from home, as well as other specialized services.

Education

Education for the school age children in Farmers Branch is provided by two different school districts dependent upon where a family resides. The City is served by the Carrollton-Farmers Branch and Dallas Independent School District's. The majority of the City's residents are part of the Carrollton-Farmers Branch ISD, which encompasses a 53.42 square mile area and provides a quality educational system that believes in the importance of a strong community-school relationship. This belief, combined with a strong financial base, makes the Carrollton-Farmers Branch ISD a star attraction in the Dallas-Fort Worth metroplex. The District created the R.L. Turner High School Academies for Biomedical Professions and Media Arts & Technology to serve growing demand for these professions.

Nine major Texas universities and colleges are located within easy driving distance of Farmers Branch. They include Brookhaven Community College, the University of Dallas, Texas Christian University, Texas Woman's University, Southern Methodist University, the University of North Texas, the University of Texas at Arlington, the University of Texas Southwest Medical Center, and the University of Texas at Dallas.

Health Care

Farmers Branch is fortunate to have top-quality medical facilities like Dallas Medical Center. There are numerous other major medical facilities only minutes away.

Community Services

Above are just a few of the special benefits offered in Farmers Branch. However, what makes Farmers Branch so unique is its residents. The people of Farmers Branch are concerned, involved and proud of their community. That's what makes us, "A Cut Above the Rest!"

Census Snapshot

DEMOGRAPHICS		
	2000	2010
City Population	27,508	28,616
Area (Square Miles)	12.1	12.1
Median Age	34.7	35.6
Percent of Population by Age Group		
Residents of Ages 0 to 19	28.52%	26.46%
Residents of Ages 20 to 34	21.99%	22.64%
Residents of Ages 35 to 54	28.01%	27.34%
Residents of Ages 55 to 64	9.33%	10.28%
Residents of Ages 65 and Older	12.13%	13.28%
Total Persons of Working Age (16 years & older)	21,553	23,017
Employment by Occupations ⁽¹⁾		
Mgmt., Profess. & Related Occupations	32.30%	29.50%
Service	13.30%	15.30%
Sales and Office	29.70%	26.20%
Farming and Forestry	0.20%	0.10%
Construction, Production and Maint.	9.40%	14.90%
Operators, Trans. & Material Moving	15.20%	14.00%
Population by Income Level ⁽¹⁾		
Per Capita Income	\$ 24,921	\$ 27,258
Median Family Income	\$ 57,531	\$ 54,665
Population by Highest Education Level ⁽¹⁾ (% of Population 25 Years & Older)		
Less Than 9th Grade	11.9%	12.5%
9th to 12th Grade, No Diploma	11.9%	12.6%
High School Graduate (includes equiv.)	21.9%	24.0%
Some College, No Degree	22.8%	18.8%
Associate's Degree	4.2%	4.9%
Bachelor's Degree	19.4%	18.7%
Graduate or Professional Degree	7.8%	8.5%
Population by Race & Ethnicity		
White	78.4%	73.4%
Black or African American	2.4%	4.8%
American Indian	0.5%	0.7%
Asian or Pacific Islander	3.0%	4.4%
Other	13.0%	13.8%
Persons Reporting Two or More Races	2.7%	2.9%
Hispanic or Latino (of any race)	37.2%	45.4%
Occupied Housing Units	9,766	10,797
Owner-Occupied Housing Units	6,642	6,515
Renter-Occupied Housing Units	3,124	4,282
Households by Income ⁽¹⁾		
Less than \$10,000	3.70%	4.00%
\$10,000 to \$14,999	3.00%	2.90%
\$15,000 to \$24,999	8.30%	9.70%
\$25,000 to \$34,999	12.20%	11.90%
\$35,000 to \$49,999	17.00%	18.50%
\$50,000 to \$74,999	23.60%	18.90%
\$75,000 to \$99,999	12.50%	12.60%
\$100,000 to \$149,999	11.90%	13.80%
\$150,000 to \$199,999	4.00%	3.70%
\$200,000 or more	3.80%	3.90%

Source: U.S. Census Bureau

PRINCIPAL EMPLOYERS ⁽²⁾		
Company	Product	Employees
JPMorgan Chase	Financial/Insurance Services	2,390
IBM Corporation	Office Products	1,870
Federal Government - IRS	Government	1,200
GEICO	Insurance	1,088
Telvista	Telecommunications	1,000
TD Industries	Mechanical Construction	900
Haggar Clothing Co.	Clothing Manufacturing	750
Monitronics Int'l. Inc.	Security Alarm Monitoring	700
Encore Enterprises, Inc.	Commercial Real Estate	650
Glazer's Wholesale Drug Co.	Wholesale Distributor	650
BUSINESS CATEGORIES ⁽³⁾		
2nd Qtr. 2013 thru 1st Qtr. 2014		
Business Classification	Taxable Sales	
Retail Trade	\$ 476,068,287	
Wholesale Trade	167,211,828	
Construction	163,712,205	
Administrative Support and Waste Mgmt. & Remediation Serv.	88,817,012	
Professional, Scientific and Technical Services	75,484,764	
Accommodation and Food Services	64,934,371	
Other Services	25,600,986	
Manufacturing	21,658,385	
Arts, Entertainment and Recreation	16,466,825	
Real Estate and Rental and Leasing	14,788,044	
Information	7,772,019	
Finance and Insurance	4,454,967	
Educational Services	54,071	
Number of Registered Voters	15,926	
Number of Registered Voters in Last Election (Districts 1 & 4):	3,513	
Estimated Population per North Central Texas Council of of Governments	29,660	
Estimated Daytime Population ⁽¹⁾	62,756	

⁽¹⁾ Source for selected economic characteristics is the 2006-2010 American Community Survey 5-Year Estimates.

⁽²⁾ Principal employer information from North Central Texas Council of Governments.

⁽³⁾ Source for Business Categories is Texas State Comptroller's Office.

BUDGET PROCESS OVERVIEW

What is a Budget?

A budget is a financial and operating plan for a City for a period called a "fiscal year." The City of Farmers Branch's fiscal year begins on October 1 and ends on September 30. The fiscal year that begins on October 1, 2014 is referred to as "Fiscal Year 2015." The budget is considered a financial plan, a policy plan, an operating guide, and a communications device.

The City cannot spend money unless it is appropriated within the budget. An appropriation is the legal approval given by the City Council to the City staff to spend money for a specific purpose. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as property tax, utility charges, franchise fees, and user fees, is provided by City Council by ordinance. Also included in the budget is the estimate of monies left over from the prior fiscal year that can be spent and appropriated in the new year. This money is available and is called unassigned fund balance. The City Charter provides that a portion of unassigned fund balance may be set aside to meet unexpected and unforeseen contingencies in the current operating costs of any budget project.

The Budget Document

The budget document begins with a transmittal letter from the City Manager. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the City Manager during the budget development process. The City Manager also outlines the administration's work program for the upcoming year.

The budget document is divided into nine sections. The first section contains an overview of the City's budget through the budget transmittal, budget process and organizational charts, as well as budget summary information in graph and table form on all of the operating funds of the City. Also included in this section is a detail of budgetary policies relating to financial management and accounting practices. The next seven sections each concentrate on a particular fund of the City. The final section contains a glossary, personnel staffing summaries and budget ordinances.

The Budget Process: How is the budget prepared, adopted and amended?

The City Charter provides that the City Manager must prepare a proposed budget to be submitted to the City Council prior to August 1st each year. Prior to that date, department heads prepare budgets for their departments. These budgets are then compiled into a budget for the entire City by the Finance Department. These budget proposals are then reviewed by the City Manager, Managing Director of Finance & Administration, Managing Director of External Operations, and the department head. The City Manager then submits a recommended budget to the City Council. Public hearings are then conducted, at which time all interested persons' comments concerning the budget are heard. After adoption by City Council, a budget may be amended by ordinance any time during the fiscal year to account for unusual or unforeseen conditions that occurred subsequent to the original budget adoption. The budget is generally amended at mid-year and year-end. The Year-End Amended Budget is based upon estimated current year actuals. The budget ordinance provides that the City Manager may transfer unencumbered appropriations within a department, but not between funds, without a budget amendment.

Strategic Planning – Ideal Timeline

January	City Council Retreat <ul style="list-style-type: none">• Review of the City's Financial Condition• Review of Citizen Survey Results• City Council Goal Setting Council Review of Comprehensive Annual Financial Report
February	Department Head Retreat <ul style="list-style-type: none">• Objective Setting to Advance Council Goals• Identification of Specific Projects / Initiatives to Meet City Council Goals
March	Refine Performance Measures Based on City Council Goals Internal Review of Mid-Year Budget Requests Performance Measures Reported to ICMA (for prior fiscal year)
April	Internal Review of Mid-Year Budget Requests Mid-Year Budget Amendments Considered by City Council (may also take place in May)
May	Council Elections Internal Review of Departmental Budgets for Next Fiscal Year
June	Internal Review of Departmental Budgets for Next Fiscal Year Conduct Internal Satisfaction Survey Town Hall Meeting
July	Mid-Year Progress Report on City Council Strategic Goals Internal Review of Departmental Budgets for Next Fiscal Year City Manager's Proposed Budget Submitted – July 31 st
August	Budget Briefing(s)
September	Budget Public Hearing City Council Approval of the Budget
October	Fiscal Year Begins Begin Tracking Performance Measures National Night Out Neighborhood Gatherings Conduct Citizen Survey
November	Town Hall Meeting(s)
December	City Council Goals Evaluation and Report Performance Measure Summary Report (from prior fiscal year)

Truth in Taxation

State "truth-in-taxation" laws give taxpayers a voice in decisions that affect their property tax rates. Beginning in early August, the City takes the first step toward adopting a tax rate and complying with these laws by calculating and publishing the effective and rollback tax rates in a local newspaper.

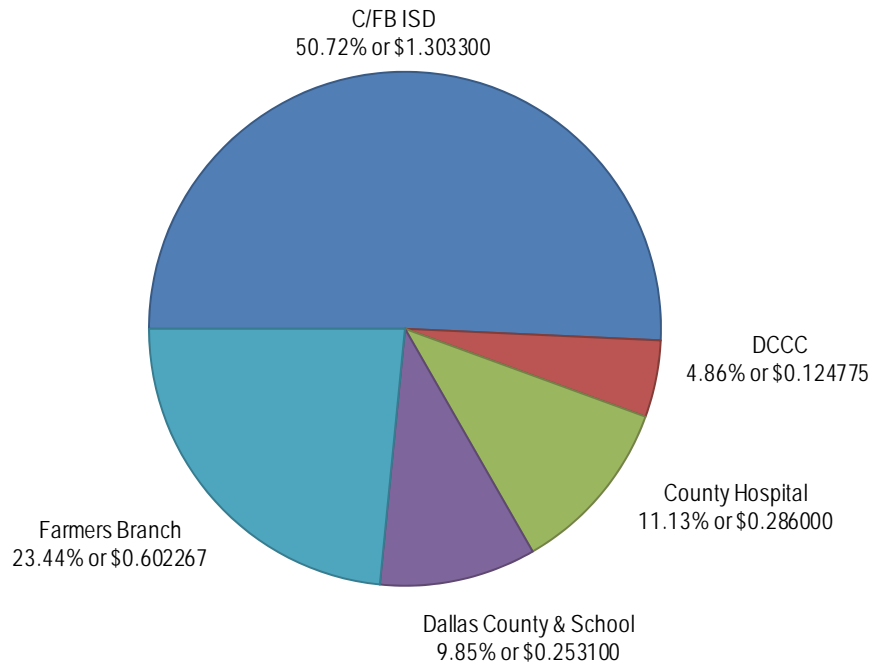
The effective tax rate would provide the City with approximately the same amount of revenue it had the year before on properties taxed in both years. For example, if property values go up, the effective tax rate goes down. Comparing the effective tax rate to the City's proposed tax rate tells you whether there will be a tax revenue increase.

The rollback tax rate provides the City approximately the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra eight percent (8%) cushion, and sufficient funds to pay its debts in the coming year. If the City adopts a tax rate that is higher than the rollback rate voters in the City can petition calling for an election to rollback or limit the size of the tax revenue increase.

WHERE YOUR TAX \$ GOES

Overlapping Property Tax Rates 2014-15

City % (Rounded)	
1986	29%
1987	26%
1988	27%
1989	24%
1990	24%
1991	20%
1992	19%
1993	19%
1994	19%
1995	19%
1996	19%
1997	19%
1998	18%
1999	18%
2000	18%
2001	17%
2002	16%
2003	16%
2004	17%
2005	17.5%
2006	17.2%
2007	18.10%
2008	20.36%
2009	20.32%
2010	21.08%
2011	21.18%
2012	21.10%
2013	21.15%
2014	21.86%
2015	23.44%

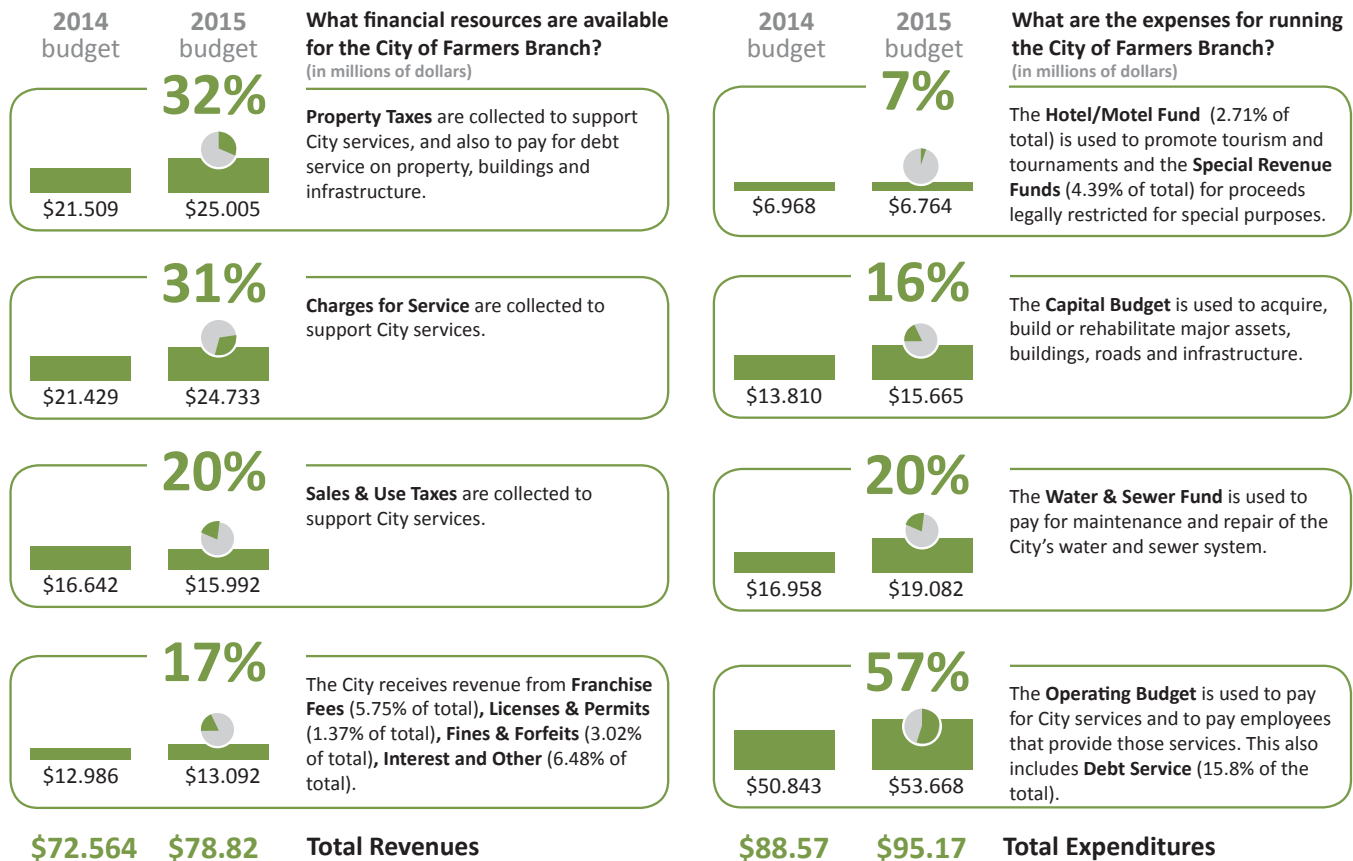


The total overlapping taxes for our citizens currently are \$2.5694 per \$100 valuation.

CITY OF FARMERS BRANCH BUDGET SNAPSHOT FISCAL YEAR 2014-15

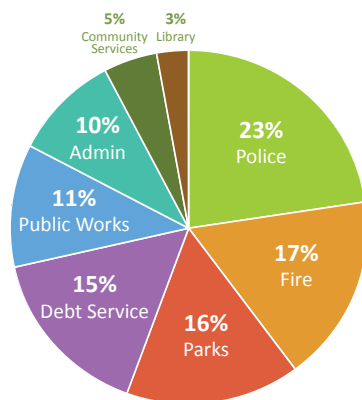
What does it cost to run the City and how are those costs paid for?

The City budget is financed through a wide variety of revenue sources. The General Fund receives funding from various sources including taxes, user fees, licenses, permits, and grants. The water and sewer fund is supported mainly by user fees, and the Hotel/Motel Fund is supported by hotel occupancy taxes. *Please note, the numbers reflected in this report are based on the fiscal year 2013-14 and 2014-15 adopted budgets and may change at the close of the fiscal year.*



How Your Property Tax Dollar is Distributed Among City Services

Tax rate of 60.2267¢ per \$100 of assessed property value.



Cents on the Tax Rate	
Police	13.5507¢
Fire	10.2271¢
Parks	9.5805¢
Debt Service	9.4666¢
Public Works	6.9918¢
Administration	5.7649¢
Community Services	2.9128¢
Library	1.7323¢
TOTAL	60.2267¢

Graph reflects \$48,493,700 in General Fund expenditures (excludes the Economic Development Fund).

CITY OF FARMERS BRANCH FISCAL YEAR 2014-15

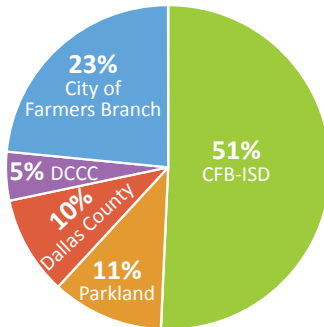
What Property Taxpayers Pay for City Services

Department	Homeowners Pay		Actual Cost to the City (per household)
	With Homestead Exemption	With Homestead and Over-65 Exemptions	
Police	\$163.69	\$75.61	\$1,097.72
Fire	123.54	57.06	828.48
Parks	115.73	53.46	776.09
Debt Service	114.35	52.82	766.87
Public Works	84.46	39.01	566.39
Administration	69.64	32.17	467.00
Community Services	35.19	16.25	235.96
Library	20.92	9.67	140.33
TOTAL	\$727.52	\$336.05	\$4,878.84

Value of the average Farmers Branch home is \$150,996

Other revenues, such as sales tax, franchise fees, and other fees, plus property taxes paid by businesses, make up the difference between the amount of property taxes paid and the actual costs to the City.

Distribution of Your Total Tax Bill

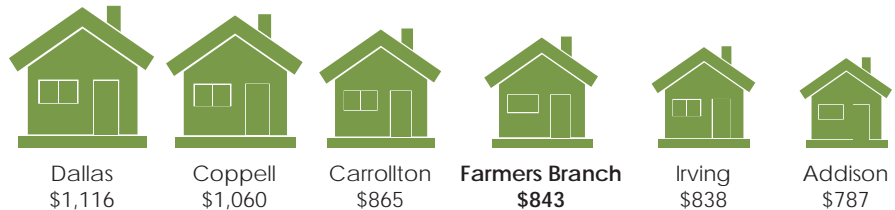


Taxing Entity	Tax Rate	Percent of Tax Bill
Carrollton-FB ISD	\$1.303300	50.72%
City of Farmers Branch	\$0.602267	23.44%
Parkland Hospital	\$0.286000	11.13%
Dallas County	\$0.253100	9.85%
DCCC	\$0.124775	4.86%

How Do We Compare With Our Neighbors?

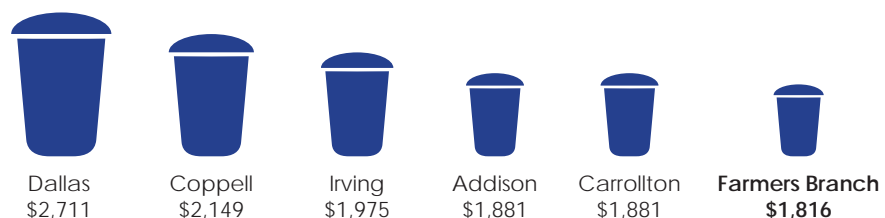
Estimated City Property Tax on a \$175,000 Home

Includes residential homestead.

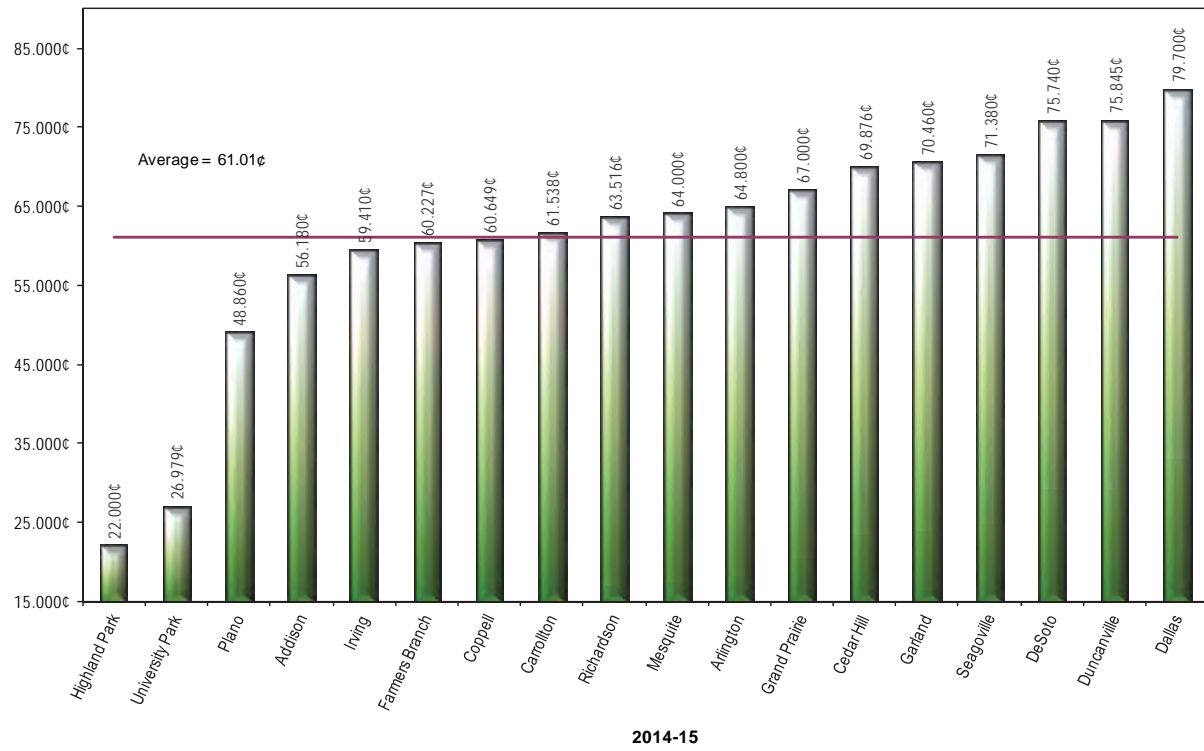


Total Annual Charge for City Services

Includes City property taxes, water, sewer, drainage, and trash charges. Based on a residential homestead value of \$175,000.



MUNICIPAL TAX RATE COMPARISON
within Dallas area
(per \$100 assessed valuation)



The City's property tax rate compares favorably with other area cities.

FINANCIAL MANAGEMENT POLICIES

Purpose

The financial management policies of the City are designed to ensure the financial integrity of the City's government and assist the City in achieving the following:

- * Quality City services that meet the needs and desires of the citizens.
- * A financial base sufficient to maintain or enhance City assets required to support community service demands.
- * Prudent and professional financial management practices to assure residents of Farmers Branch and the financial community that City government is well managed and in sound fiscal condition.
- * Cost effective services to citizens through cooperation with other government entities.
- * A Capital Improvement Program that maintains and enhances the public's assets.

General Goals

The City will follow a five-year review and rotation evaluation of an outside (independent) auditor. The auditors must demonstrate breadth and depth of staff necessary to handle the City's audit in a timely manner. The audited financial statements are required by City Charter to be prepared within 120 days of the close of the fiscal year.

Annual reporting will be done within the guidelines set forth in the Governmental Accounting and Auditing Financial Review and under the standards currently being set by the Governmental Accounting Standards Board (GASB). Interim activity reports will be made available to City Council and management. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis at the end of each quarter. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Annual appropriated budgets are adopted for all funds. Appropriations may remain open for 180 days subsequent to year-end unless related to a multi-year capital project.

The City will strive to maintain accounting policies and practices in the preparation of its annual financial report. The report will be presented to the Government Finance Officers Association (GFOA) for review of qualifications that meet those necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting. The City will also submit its annual budget to GFOA for review of qualifications that meet those necessary to obtain the Distinguished Budget Presentation Award.

Revenue Objectives

The City will strive to operate a revenue system that is simple and reliable so that assurances can be provided that the revenue base will materialize according to budget planning. Consistent monitoring and collection policies will be maintained to insure the integrity of the revenue system. The City will periodically review its fee structure to insure that revenue collections are adequate to meet corresponding expenditures (cost-of-service concept).

The Enterprise Funds and Internal Service Funds engage in transactions with other funds of the City. All services rendered by these two funds for other funds of the City should be billed at predetermined rates and all services received by these funds from other funds should be paid on the same basis that other users are charged.

The Enterprise Fund will pay a franchise fee based on the same rationale as used with the electric, gas and telephone companies. A franchise fee is paid to compensate the City for street and alley usage. Payment-in-lieu-of-taxes (P-I-L-O-T) will be charged to offset the ad valorem taxes lost due to the non-profit status of the fund. This P-I-L-O-T is computed by applying the property tax rate to the book value of the fund's assets since there is no market value. Administrative costs will be charged for services of general overhead, such as administration, finance, customer billing, personnel, data processing, legal counsel, and other costs as appropriate. The charges will be determined through an indirect cost allocation following accepted practices and procedures.

Expenditure Issues

Expenditures will be made in accordance with the City Charter, budget ordinance, and City & State purchasing guidelines.

Budget Concepts & Multi-Year Planning

The budget process is part of a multi-year plan including multi-year financial objectives. Objectives for the General Governmental Funds are to: 1.) Formulate future budgets so that no use of fund balance will be required in the final operating results. 2.) Provide sufficient funds to maintain the City's streets in terms of pavement structure, rideability and appearance. 3.) Provide, from operating revenues, funding for new major capital improvement projects consistent with the future capital projects plan. 4.) To follow a pay-as-you-go capital financing strategy. Objectives for the Enterprise Utility Funds are to: 1.) Maintain a self-sufficient fund so as to avoid General Fund subsidies. 2.) Provide, from operating revenues, funding for new capital projects consistent with a long range capital projects plan. 3.) Provide, from current operating revenues, reinvestment in the existing water and sewer system (target level of funding is equal to the annual depreciation in the fund). 4.) Provide for water and sewer rate increases when necessary to cover costs increases to the City.

Fund Balance/Operating Position Concepts

In the General Fund, the City will strive to maintain an unassigned fund balance to be used for unanticipated emergencies within a target range of approximately 15% (low-end) and 20% (high-end) of the actual GAAP basis expenditures and other financing sources and uses. A net current assets balance of \$2.0 million is targeted for the Water & Sewer Fund, which is equivalent to approximately 45 days worth of working capital. "Net current assets" is an amount derived by subtracting current liabilities from current assets. This amount is the best approximation in an enterprise type fund of spendable resources, which are available for appropriation. These monies will be used to avoid cash-flow interruptions, generate interest income, reduce the need for short-term borrowing, and assist in maintaining an investment-grade rating. Each fund may borrow internally from other funds to provide for cash flow requirements. These loans will be on a short-term basis. Funds of the City will not be operated on a deficit basis.

A balanced budget is an operating budget adopted whereby revenues equal or exceed expenditures and no use of fund balance is required in the final operating results.

Capital Infrastructure and Fixed Asset Financing Strategy

The City will strive to direct revenue growth towards reinvestment in capital infrastructure and fixed assets. This use of operating revenues offers flexibility to the City in using a pay-as-you-go cash financing strategy. The advantages of this flexibility include allowing capital projects to be added if additions to fund balance increase or deferred if economic conditions change. The cash financing strategy also allows projects to be changed and/or substituted from year-to-year.

Fixed asset funding is provided through appropriate transfers from operating departments to an internal Fixed Asset Fund. The goal is to provide an internal financing mechanism to finance the replacement of equipment at the operationally optimum time. The timing of fixed asset purchases may coincide with the fiscal year in which transfers are made from the operating departments. However, expensive or infrequent purchases may be paid for over several fiscal years thereby avoiding a peak in the department's budget for fixed assets. The "installment" payments become an assigned part of the Fixed Asset Fund balance until the purchase actually occurs. For financial reporting purposes, the Fixed Asset Fund is consolidated with the actual operating fund into one summarized fund.

Debt/Capital Planning Criteria

Historically, the City has followed a pay-go financing concept to set aside funding for major capital projects. This has resulted in low overall debt levels and no debt in the Water & Sewer Fund. Occasionally, bonds are issued to take advantage of unique circumstances (i.e., low interest rates, multijurisdictional consolidation opportunities, etc.). Whenever possible, the City will use special assessment revenue or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed. Optional redemption features will be considered for all

bond issues depending upon market conditions and/or the needs of the City. Complex derivative-based strategies such as Swaps are not authorized. The City will annually review all debt issues for arbitrage rebate filing, investment and compliance requirements.

When applicable, the City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of three percent over the life of the respective issue, at a minimum, must be attainable.

The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and borrowing prospectus. The City will strive to limit general obligation annual debt service requirements to 20% of general governmental expenditures. Revenue bond coverage (Water & Sewer) shall be maintained at a minimum of 1.5% or as stipulated by bond covenants. Bonds should generally be sold on a competitive basis.

Long-term debt shall not be used for operating purposes. The life of bonds shall not exceed the useful life of the projects.

The City will strive to maintain a bond rating of at least an "AA" for General Obligation debt and a rating of "A1" for any future Water & Sewer Revenue debt. Credit enhancement products such as bond insurance are generally not cost effective at this strength of bond rating.

The City Charter of the City of Farmers Branch, Texas, does not provide a debt limit. Under the provision of State law (Article XI, Section 5, of the State of Texas Constitution), the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. The maximum annual debt service amount that could be supported by this maximum tax rate in 2014-15 is approximately \$105.4 million. The City's tax rate is currently \$0.602267 per \$100 of assessed valuation. This current tax rate supports general governmental operations and approximately \$3.9 million in annual debt service.

Dividend Plan

On February 3, 1997, the City Council approved a plan to annually review and analyze the fiscal condition of the City's General Fund and establish a framework for declaring a dividend. The dividend plan has been used effectively in good economic times and has helped the City maintain financial stability and strength.

The criteria for declaring a dividend include meeting the following:

1. An audit for the prior fiscal year has been completed that details unassigned General Fund fund balances.
2. The City's fund balance reserve requirement has been met.
3. All multi-year financial objectives are met.
4. The pay-as-you-go capital plan is appropriately funded.
5. Liabilities have been reviewed for appropriate funding.
6. Needs or opportunities that arise after the adoption of the current budget are considered.
7. The prior year addition to the General Fund fund balance remaining after the above criteria have been met would be available for dividend distribution consideration.
8. Dividends will be paid to taxpayers on an equitable basis.

The adopted budget may be amended during the year if the criteria noted above is evaluated and met in order to provide for a dividend.

Cash and Investment Management Concepts

The City shall manage and invest its cash in accordance with City Investment Policy guidelines and State law. The City shall maintain a comprehensive cash management program that includes collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash.

Interest earned from investment of available funds, whether pooled or not, shall be distributed to the funds from which monies were provided to be invested.

Compensation Practice Philosophy

The basic philosophy of Farmers Branch is to provide an equitable compensation program for all employees. The basic concept of the pay system is that job responsibility and job performance will be the key determinants of an employee's salary.

The purpose of the City's performance based pay system is to attract, retain and motivate employees through the payment of financial compensation that is commensurate with the individuals' ability, responsibility and contribution toward the City's goals. The program is concerned with providing a compensation framework to inspire the development and progress of each employee. It is further designed to recognize and reward outstanding performance and achieve internally equitable and externally competitive compensation.

In order to keep the City's compensation system current, a mini-compensation survey will be conducted annually using key employee positions as benchmarks in order to determine if the pay structure is still competitive. Additionally, an annual North Central Texas Council of Governments (NCTCOG) survey is available in June of each year and will be used to review planned merit-based pay increases for the upcoming fiscal year within the region. A full independent compensation study is anticipated every five years.

Texas Municipal Retirement System

In 2011, the City Council authorized the creation of, and appointed members to, an Employee Retirement Benefits Committee for the purpose of researching and reviewing various options available under Federal and/or State law regarding the provision of employee retirement benefits. In March 2012, the committee submitted a final report of findings, which was received by the City Council on April 3, 2012, consisting of the following:

1. That the City continue to participate in the TMRS versus alternative options.
2. That no immediate action be taken at this time with respect to matching ratio options, cost-of-living adjustment options, or updated service credit options.
3. That immediate action should be taken if any one or more of the following events occur: a) if the funded ratio of the TMRS obligation drops below 80%; b) if, in any three year period, there is a consecutive decline in the funded ratio of the TMRS obligation signaling a negative trend or missed assumptions in the actuarial calculation that predicts a 100% funded TMRS obligation over 27 years (2038); c) if the City of Farmers Branch/taxpayer General Fund contribution to the TMRS exceeds 12% of the General Fund budget.
4. Should one or any combination of the above described events occur, an immediate reduction in the updated service credit options should be taken that is commensurate with correcting the associated event.
5. Should reducing the updated service credit options to the lowest allowed percentage not be sufficient to correct the associated event, additional action should be taken to reduce the cost-of-living options to correct the associated event.
6. Once an associated event is deemed to have been corrected, any reduction to cost-of-living options and/or updated service credits should revert back to the level prior to the reduction.

Risk Management

The City will aggressively pursue every opportunity to provide for the public's and City employee's safety and to manage its risks. The goal shall be to minimize the risk of loss or resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and will not be used for purposes other than for financing losses.

Bond Rating Information

The City maintains favorable ratings from bond rating agencies. The ratings are as follows:

	Moody Investors <u>Service</u>	Standard & <u>Poor's</u>
Series 2009 Combination Tax & Revenue Certificates of Obligation	Not Rated	AA+
Series 2010 General Obligation Refunding & Improvement	Aa2	AA+
Series 2011 General Obligation Refunding Bonds	Aa2	AA+
Series 2012 Combination Tax & Revenue Certificates of Obligation (bank issued)	Not Rated	Not Rated
Series 2013 Combination Tax & Revenue Certificates of Obligation	Aa2	AA+
	<u>Fitch Ratings</u>	Standard & <u>Poor's</u>
Series 2014 General Obligation Bonds	AA+	AA+
Series 2014 Combination Tax & Revenue Certificates of Obligation	AA+	AA+

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

Farmers Branch's accounting and financial reporting system follows the principles established by the Governmental Accounting Standards Board (GASB). An annual audit of the City's financial system is performed by an independent public accounting firm with the subsequent issuance of a comprehensive annual financial report.

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenses/expenditures.

Measurement focus refers to what is being measured and basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures and expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property, franchise, sales and hotel occupancy taxes, and investment income (including unrealized gains and losses) are all considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. The portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City's Proprietary Fund Types are accounted for on a cost-of-service or "capital maintenance" measurement focus, using the accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

The budgetary basis of accounting follows the Generally Accepted Accounting Practices (GAAP) basis of accounting with the following exceptions: Annual operating budgets are prepared on a budgetary basis of accounting for all governmental funds, whereby year-end encumbrances are recognized as expenditures in the current year budget. Capital projects funds are budgeted over the life of the respective project and not on an annual basis. Proprietary funds are budgeted using an accrual basis, except for capital expenses, depreciation and debt service payments, which are budgeted on a cash basis. Unexpended appropriations for budgeted funds lapse at fiscal year-end. Encumbrance accounting is used for all funds.

FUND LISTING

The basic building block of governmental finance and budgeting is the “fund.” Each fund is independent of all others and is created to account for the receipt and use of specific revenues. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances/retained earnings, revenues, and expenditures/expenses. The City exercises budgetary control over governmental and proprietary fund types. A description of each fund and fund type follows:

Governmental Fund Types:

General Fund - The General Fund is used to account for the current day-to-day operations of the City, which are financed from property taxes and other general revenues. Activities financed by the General Fund include those of all line and staff departments within the City, except for such activities financed for in the Proprietary and Special Revenue Funds.

Fixed Asset Fund (General) - Appropriate transfers are made to this fund from operating General Fund department budgets to finance fixed asset replacement. For comprehensive annual financial reporting purposes, the Fixed Asset Fund is consolidated into one summarized General Fund.

Economic Development Fund - Used to stimulate economic growth and stability in the community by assisting homeowner's and private employers who are located, or plan to locate, or substantially expand operations in the City. The fund invests in projects that support the development of the economy and the building of community capacity and finances projects and programs that create and/or retain jobs, improve the local and/or regional tax base, or otherwise enhance the quality of life in the community. For comprehensive annual financial reporting purposes, the Economic Development Fund is consolidated into one summarized General Fund.

Special Revenue Funds - The Special Revenue Funds are used by the City to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. The following is a description of the City's Special Revenue Funds.

Hotel/Motel Fund – Used to account for receipt and allocation of the City's hotel/motel occupancy tax. Use of this tax is limited by law to the promotion of tourism and other restricted uses. The hotel occupancy tax rate for the City's hotels is 7%.

Fixed Asset Fund (Hotel/Motel) - Appropriate transfers are made to this fund from operating Hotel/Motel Fund department budgets to finance fixed asset replacement. For comprehensive annual financial reporting purposes, the Fixed Asset Fund is consolidated into one summarized Hotel/Motel Fund.

Police Forfeiture Fund – Used to account for proceeds from the sale of assets seized in connection with drug arrests. Revenues are restricted to law enforcement expenditures.

Donations – Used to account for voluntary contributions for community improvement.

Youth Scholarship – Used to account for voluntary contributions for youth scholarships that allow resident youths to access non-City sponsored programs.

Grants – Used to account for grant related programs.

Building Security Fund – Used to account for certain proceeds from ticket fees, which must be used for building security purposes.

Court Technology Fund – Used to account for certain proceeds from ticket fees, which must be used for technological enhancements.

Landfill Closure/Post-Closure – Used to account for resources needed for future landfill final closure and postclosure costs.

Stars Center – Used to account for Dallas Stars rent payments and transfers to debt service.

Cemetery – Used to account for grounds maintenance of Keenan Cemetery.

Legal Defense – Used to account for donations for legal defense.

Photographic Light System – Used to account for red light enforcement revenues and expenditures.

Dangerous Structures Bond Fund – Used to account for the costs related to the acquisition and demolition of dangerous structures (the Project) located within the City and the payment of professional services in connection with the Project. Funded by certificates of obligation bond proceeds.

PEG Access Channel – Used to account for PEG (Public, Educational, Governmental) access channel capital support. Funding source is 1% of cable franchisees' gross revenue.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - The Capital Projects Funds account for all resources used for the acquisition and/or construction of major capital facilities by the City. The following is a description of the City's Capital Projects Funds:

Non-Bond CIP Fund – Used to account for the financing and construction of major capital facilities by the City, except for those financed by general obligation bonds or by the Water & Sewer Fund. Funded primarily by operating transfers from the General Fund.

Hotel/Motel CIP Fund – Used to account for the financing and construction of historical park improvements. Funded by Hotel/Motel tax revenues.

DART LAP Fund – Used to account for the financing and construction of transit related improvements. Funded by the Dallas Area Rapid Transit Local Assistance Program (LAP).

Tax Increment Finance District #1 – Used to account for infrastructure construction in the Mercer Crossing tax increment financing (TIF) district. Funded by developers' contributions and advances and incremental property tax payments.

Tax Increment Finance District #2 – Used to account for infrastructure construction in the Old Farmers Branch tax increment financing (TIF) district. Funded by developers' contributions and advances and incremental property tax payments.

Street Improvement/Animal Shelter Bond Fund – Used to account for the financing and construction of a new animal shelter and the reconstruction of several streets. Funded by certificates of obligation bond proceeds. (Fund closed September 30, 2012.)

Fire Station 1 Relocation Bond Fund – Used to account for the relocation and construction of a new fire station including land acquisition, design and construction. Planned funding for the bonds will be by general obligation bonds. (Fund closed September 30, 2013.)

Radio System Bond Fund – Used to account for the financing of an upgrade of the analog radio system used by fire and police departments to a digital system. The proposed system will be shared with the City of Carrollton, Town of Addison, and City of Coppell. Certificates of obligation were issued for the project in fiscal year 2012-13.

Aquatics Center Bond Fund – Used to account for the financing of the demolition of the old Don Showman pool located at 14032 Heartside Place and the design, construction and equipping of a new Aquatics Center at the same location.

Consolidated Dispatch Bond Fund – Used to account for the acquisition, equipping or constructing of joint public safety dispatch, communications and training facilities.

Street Improvements Bond Fund - Used to pay for street projects pursuant to a bond election held May 10, 2014.

Proprietary Fund Types:

Enterprise Funds - The Enterprise Funds are used to account for water and sewer utility operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that the costs of providing utility services to the general public on a continuing basis be financed or recovered primarily through user charges (utility bills). For comprehensive annual financial reporting purposes, all of the following Enterprise Funds are consolidated into one summarized Enterprise Fund.

Water & Sewer Fund – Used to account for the current day-to-day utility operations of the City, which are financed from utility user charges.

Stormwater Utility Fund – Used to account for the current day-to-day stormwater utility operations of the City, which are financed from a stormwater utility fee.

Non-Bond Utility Fund – Used to account for the financing and construction of major water and sewer distribution and storage facilities by the City. Funded primarily by transfers from the Water & Sewer Fund.

Fixed Asset Funds (Water & Sewer and Stormwater Utility) - Appropriate transfers are made to these funds from operating Enterprise Fund department budgets to finance fixed asset replacement.

Internal Service Funds - The Internal Service Funds account for the financing services provided by one department to other departments of the City on a cost reimbursement basis. The following is a description of the City's Internal Service Funds:

Fleet & Facilities Management Fund – Used to account for materials and supplies provided exclusively to other funds and departments of the City.

Workers' Compensation Fund – Used to account for the City's workers' compensation self-insurance program.

Fixed Asset Fund (Internal Service) - Appropriate transfers are made to this fund from operating Internal Service Fund department budgets to finance fixed asset replacement.

Health Claims Fund – Used to account for group health insurance for employees and their immediate families.

OPERATIONAL STRUCTURE

Each operational fund is comprised of departments, which are major organizational units of the City. Each department has overall management responsibility for one or more divisions. Descriptions stating responsibilities and goals and objectives are presented for all departments. Expenditure summaries list the subtotal expenditures/expenses for categories such as personal services/benefits, supplies, repairs and maintenance, and capital outlay. Position summaries indicate the title and number of positions in each division. "Budget Highlights" are also provided to detail new program initiatives or capital outlay expenditures. The operational units by fund are listed on the following page.

Expenditure Summaries

General Fund expenditures can be summarized in several ways, each providing information with a different focus. Several summaries are presented in the General Fund section of the budget:

Summary by Department shows who in the City organizational chart is most directly responsible for control and management of the various activities.

Summary by Function shows the purpose of each City activity in categories specified by State reporting requirements. Grouping activities in the functional areas of general government, public works, public safety, culture and parks, and special expenditures allows for comparisons with other local governments in the State.

Summary by Type of Expenditure shows how the City plans to accomplish its goals and objectives in the categories of personal services/benefits, purchased professional and technical services, supplies, repairs and maintenance, services, production and disposal, contracts, Christmas activities, other objects, special incentive, and transfers to other funds.

FUND	DEPARTMENT	DIVISION
General	General Government	General Government
		General Contracts
		Legal
		Non-Departmental
	General Administration	General Administration
	Communications	Communications
	Economic Development & Tourism	Economic Development
	Human Resources	Human Resources
	Finance	Finance Administration
		Accounting
		Information Services
		Purchasing
		Municipal Court
	Community Services	Community Services Administration
		Building Inspection
		Planning
		Environmental Health
	Public Works	Public Works Administration
		Solid Waste Collection
		Street Maintenance
	Police	Police Administration
		Police Investigations
		Police Patrol
		Police Detention
		Police Communications
		Police Training
	Fire	Fire Administration
		Fire Prevention
		Fire Operations
	Parks and Recreation	Parks and Recreation Administration
		Park Maintenance
		Recreation
		Aquatics
		Senior Center
		Park Board
		Senior Advisory Board
		Events
	Library	Library
Enterprise	Public Works	Water & Sewer Administration
		Water & Sewer Operations
		Stormwater Utilities
Internal Service	Fleet & Facilities Management	Facilities Management
		Fleet Management
	Workers' Compensation Fund	N/A
	Health Claims Fund	N/A
Hotel/Motel	Parks & Recreation	Historical Preservation/Special Events
	Economic Development & Tourism	Promotion of Tourism Convention Center

ADOPTED BUDGET 2014-15
CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES
for Operating Funds & Capital Project Funds

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
ESTIMATED BEGINNING BALANCES	<u>\$ 44,097,524</u>	<u>\$ 37,515,347</u>	<u>\$ 41,603,680</u>	<u>\$ 40,172,596</u>
REVENUES				
Ad valorem taxes	19,200,726	21,507,000	21,317,000	25,005,600
Non-property taxes	15,943,375	16,642,000	16,087,000	15,992,000
Franchise fees	4,358,324	4,421,000	4,416,000	4,531,000
Licenses & permits	1,015,017	1,025,000	1,031,000	1,081,000
Intergovernmental	111,456		250,200	
Charges for service	18,577,063	21,429,600	20,420,300	24,733,300
Fines and forfeits	2,121,697	2,377,000	2,380,000	2,377,000
Interest and other	4,879,396	5,163,346	21,216,372	4,852,639
TOTAL REVENUES	<u>66,207,054</u>	<u>72,564,946</u>	<u>87,117,872</u>	<u>78,572,539</u>
TRANSFERS FROM OTHER FUNDS ⁽¹⁾	<u>3,490,412</u>	<u>4,257,800</u>	<u>7,260,800</u>	<u>4,238,000</u>
TOTAL REVENUES AND TRANSFERS	<u>69,697,466</u>	<u>76,822,746</u>	<u>94,378,672</u>	<u>82,810,539</u>
TOTAL AVAILABLE RESOURCES	<u>113,794,990</u>	<u>114,338,093</u>	<u>135,982,352</u>	<u>122,983,135</u>
EXPENDITURES				
General government	10,216,506	12,175,876	13,202,520	12,375,121
Public safety	21,924,642	23,208,838	23,239,388	23,805,109
Public works	6,465,573	8,058,800	8,190,100	8,379,600
Culture and recreation	10,406,227	9,893,400	9,771,400	10,751,700
Economic development	397,568	1,015,000	490,800	815,000
Utilities	9,967,145	10,934,500	10,433,800	12,460,800
Capital projects	4,663,712	13,760,263	18,174,227	15,615,155
Debt service	2,352,555	3,139,800	3,139,800	4,534,100
Tourism/historical preservation	1,330,035	2,135,571	1,906,921	2,204,521
TOTAL EXPENDITURES	<u>67,723,963</u>	<u>84,322,048</u>	<u>88,548,956</u>	<u>90,941,106</u>
TRANSFERS TO OTHER FUNDS	<u>3,490,412</u>	<u>4,257,800</u>	<u>7,260,800</u>	<u>4,238,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>71,214,375</u>	<u>88,579,848</u>	<u>95,809,756</u>	<u>95,179,106</u>
ADJUSTMENTS	<u>(976,935)</u>			
CHANGE IN FUND BALANCE	<u>(2,493,844)</u>	<u>(11,757,102)</u>	<u>(1,431,084)</u>	<u>(12,368,567)</u>
ESTIMATED ENDING FUND BALANCES	<u>\$ 41,603,680</u>	<u>\$ 25,758,245</u>	<u>\$ 40,172,596</u>	<u>\$ 27,804,029</u>

Internal Service and Fixed Asset Funds are not included in this summary as they are funded by the operating funds.

ADOPTED BUDGET 2014-15
COMBINED SUMMARY OF REVENUES AND EXPENDITURES
for Operating Funds & Capital Project Funds

	OPERATING FUNDS						TOTAL OPERATING & CAPITAL PROJECT FUNDS
	GENERAL FUND ⁽¹⁾	ENTERPRISE FUNDS	HOTEL/ MOTEL FUND	DEBT SERVICE	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS	
EST. BEGINNING BALANCES	<u>\$ 9,548,760</u>	<u>\$ 519,639</u>	<u>\$ 275,345</u>	<u>\$ 283,741</u>	<u>\$ 8,087,147</u>	<u>\$ 21,457,964</u>	<u>\$ 40,172,596</u>
REVENUES							
Ad valorem taxes	21,029,500			3,976,100			25,005,600
Non-property taxes	13,460,000		2,532,000				15,992,000
Franchise fees	4,531,000						4,531,000
Licenses & permits	1,081,000						1,081,000
Charges for service	5,182,700	19,527,400	23,200				24,733,300
Fines and forfeits	2,377,000						2,377,000
Interest and other	910,500	243,800	28,000		1,753,131	1,917,208	4,852,639
TOTAL REVENUES	<u>48,571,700</u>	<u>19,771,200</u>	<u>2,583,200</u>	<u>3,976,100</u>	<u>1,753,131</u>	<u>1,917,208</u>	<u>78,572,539</u>
TRANSFERS FROM OTHER FUNDS	<u>250,000</u>			<u>598,000</u>		<u>3,390,000</u>	<u>4,238,000</u>
TOTAL REVENUES AND TRANSFERS	<u>48,821,700</u>	<u>19,771,200</u>	<u>2,583,200</u>	<u>4,574,100</u>	<u>1,753,131</u>	<u>5,307,208</u>	<u>82,810,539</u>
TOTAL AVAILABLE RESOURCES	<u>58,370,460</u>	<u>20,290,839</u>	<u>2,858,545</u>	<u>4,857,841</u>	<u>9,840,278</u>	<u>26,765,172</u>	<u>122,983,135</u>
EXPENDITURES							
General government	12,129,500				245,621		12,375,121
Public safety	22,716,200				1,088,909		23,805,109
Public works	6,679,600				1,700,000		8,379,600
Culture and recreation	10,702,700				49,000		10,751,700
Economic development	640,000				175,000		815,000
Utilities		12,460,800					12,460,800
Capital projects						15,615,155	15,615,155
Debt service				4,534,100			4,534,100
Tourism/historical preservation			2,129,100		75,421		2,204,521
TOTAL EXPENDITURES	<u>52,868,000</u>	<u>12,460,800</u>	<u>2,129,100</u>	<u>4,534,100</u>	<u>3,333,951</u>	<u>15,615,155</u>	<u>90,941,106</u>
TRANSFERS TO OTHER FUNDS	<u>(3,734,300)</u>	<u>6,620,800</u>	<u>453,500</u>		<u>848,000</u>	<u>50,000</u>	<u>4,238,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>49,133,700</u>	<u>19,081,600</u>	<u>2,582,600</u>	<u>4,534,100</u>	<u>4,181,951</u>	<u>15,665,155</u>	<u>95,179,106</u>
CHANGE IN FUND BALANCE	<u>(312,000)</u>	<u>689,600</u>	<u>600</u>	<u>40,000</u>	<u>(2,428,820)</u>	<u>(10,357,947)</u>	<u>(12,368,567)</u>
EST. ENDING FUND BALANCES	<u>\$ 9,236,760</u>	<u>\$ 1,209,239</u>	<u>\$ 275,945</u>	<u>\$ 323,741</u>	<u>\$ 5,658,327</u>	<u>\$ 11,100,017</u>	<u>\$ 27,804,029</u>

Internal Service and Fixed Asset Funds are not included in this summary as they are funded by the operating funds.

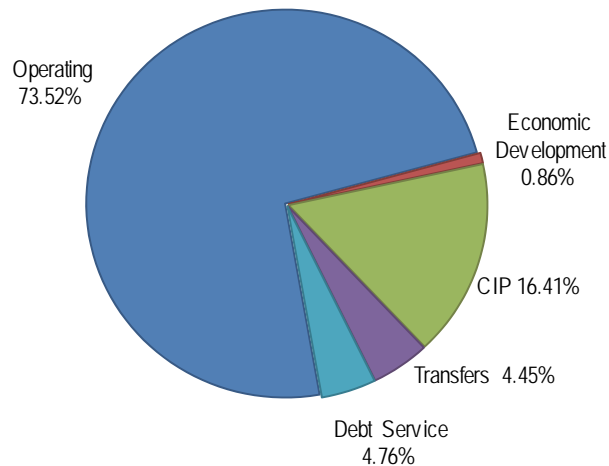
The large drop in Capital Projects Fund Balance is due to the planned completion of street, utility and facility projects within the fiscal year.

(1) Includes Economic Development Fund.

COMBINED FUNDS BUDGET OVERVIEW

The total adopted budget for all funds for fiscal year 2014-15 is \$95,179,106, which represents a -0.66% decrease from the previous year's amended budget and a 7.45% increase from the previous year's adopted budget. Operating expenditures for the General Fund, Enterprise Funds, Hotel/Motel Fund, and Special Revenue Funds account for \$69,976,851 or 73.52% of the total budget. Economic Development Fund expenditures totaled \$815,000 or 0.86%, Capital Improvement Program expenditures total \$15,615,155 and represent 16.41% of the total budget. Expenditures for Debt Service total \$4,534,100 and represent 4.76% of the total budget. Expenditures for Transfers to Other Funds total \$4,238,000 and represent 4.45% of the total budget. Overall, expenditures are higher than revenues due to capital funds received in prior years.

TOTAL ADOPTED BUDGET

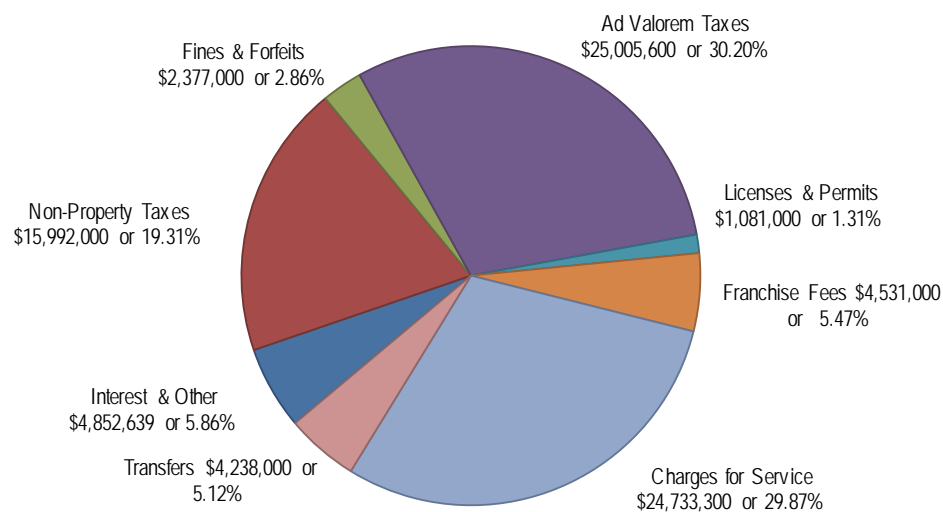


The following graphs illustrate the revenue and expenditure distributions from all funds combined for the total adopted budget.

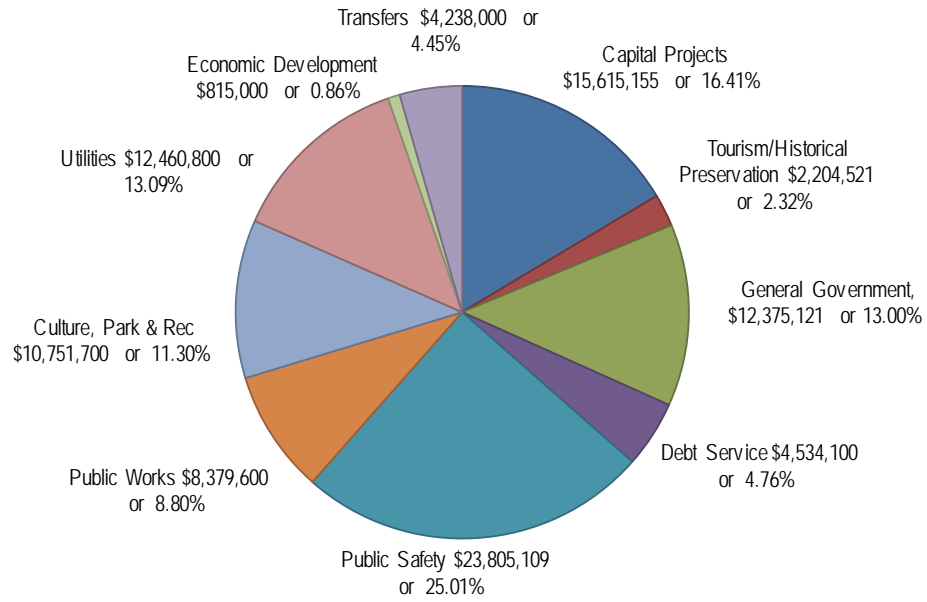
REVENUE DISTRIBUTION

All Funds

\$82,810,539



EXPENDITURE DISTRIBUTION
All Funds
\$95,179,106



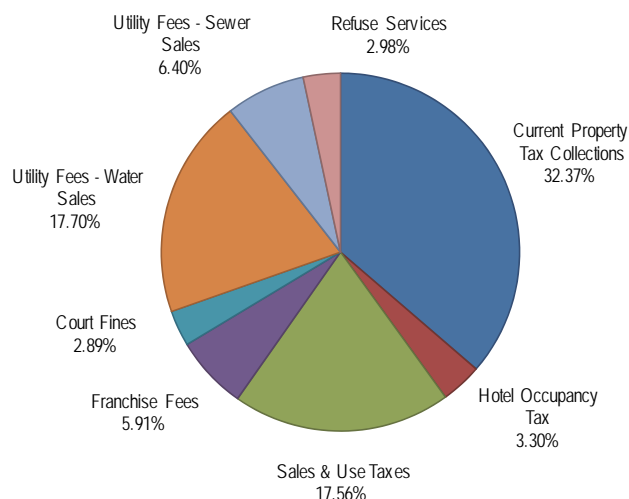
MAJOR REVENUE SOURCES

The revenue sources described in this section account for approximately \$68.3 million or 89.11% of the City's operating revenues (excludes bond proceeds, capital projects and interfund transfers/charges).

Property (Ad Valorem) Taxes

Property tax is the City's largest single source of revenue and commonly refers to the property tax on real and personal property. For property owners, this is the most noticeable of all City revenues. This tax is used because a majority of services provided by the City are in the interest of public good and are not divisible or chargeable as a service to individual persons.

The City of Farmers Branch must base its ad valorem tax rate on the certified role provided by the Dallas Central Appraisal District. Thus, the only variables set by the City are the collection and tax rates. The City's collection rate is set at 99% based on a historically high collection rate.



Values: The City of Farmers Branch contracts with the Dallas Central Appraisal District (DCAD) to appraise property values within the City. DCAD is required by state law to repeat the appraisal process for property at least once every three years. DCAD's policy is to appraise approximately one-third business personal property, commercial real property and residential real property each year. Residential and commercial real property includes land and buildings. Business personal property is defined by the tax code as any business property that is not real property. This type of property could include furniture, computer systems, vehicles, etc. Properties are appraised as of January 1 each year. This appraised value is used as the basis for tax billing the following October 1.

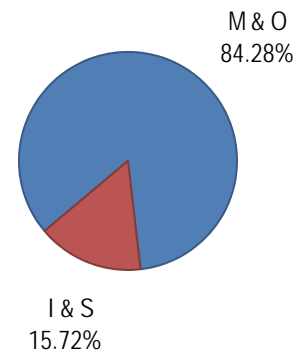
To save time and money, the appraisal district uses mass appraisal to appraise large numbers of properties. In a mass appraisal, the appraisal district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors, such as size, use, and construction type. Using data from recent property sales, the district appraises the value of typical properties in each class. Taking into account differences such as age or location, the district uses the typical property values to appraise all properties in the class.

DCAD contracts with the University of Texas at Dallas to conduct a residential appraisal study. This study compares market value (sales) data to appraised value by neighborhood using a statistical model to determine value in neighborhoods that did not have a recent sale. The resulting property values are then adjusted based on a conditions index that is determined by DCAD during neighborhood inspection. Improvements to a home such as a new roof or a kitchen remodel may affect the overall conditions index. New construction such as a pool or a home addition would immediately affect the appraised value of a home whether or not the home is in an area targeted for appraisal.

Tax Rate & Revenues: The City's tax rate consists of two components: Maintenance & Operations and Interest & Sinking. The Maintenance & Operations part of the tax rate funds general fund operations and is shown in the General Fund budget as property tax revenue. The Interest & Sinking part of the tax rate funds debt service on General Obligation or Certificates of Obligation Bonds. These bonds are backed by the City's property tax base. The property tax revenue from the debt service part of the tax rate is shown in the Debt Service Fund budget as property tax revenue. The combined total of property tax revenues in the General and Debt Service Funds is called the City's tax levy.

The City's 2014-15 tax rate of \$0.602267 per \$100 property value allocates 84.28% (\$0.507601) of property tax revenues to the General Fund and 15.72% (\$0.094666) to the Debt Service Fund for general obligation long-term debt. Any reduction to the tax rate must be from the General Fund, as the debt service rate cannot be reduced below the level necessary to fund the City's annual debt service. The City is permitted by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt.

Ad Valorem Composition



Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1. The City's property tax is billed each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City. Assessed values are established by the Dallas Central Appraisal District at 100% of the estimated market value and certified by the Appraisal Review Board. The assessed taxable value for the tax roll as of January 1, 2014 (upon which the fiscal year 2014-15 levy is based) is \$4,216,240,665. This amount is net of \$1,090,508,315 (representing 25.86% of taxable value) of agricultural, homestead, over-65, and disabled veteran exemptions. The 2014 tax roll (2014-2015 fiscal year) is 9.64% more than the 2013 (2013-14 fiscal year) certified roll.

Taxes are due January 31 following the October 1 billing date and are considered delinquent after January 31 of each year. Based upon historical collection trends, current tax collections for the year ending September 30, 2015 are estimated to be approximately 99% of levy when including the minimum value for protested accounts and will generate \$24,815,600 in total revenues.

The City offers a 20% homestead exemption (but not less than \$5,000), a \$65,000 exemption for senior citizen homesteads, and a \$60,000 exemption for disabled persons' homesteads.

Sales Tax

The sales tax in Farmers Branch is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, and in some cases, quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1.0% to the City of Farmers Branch and 1.0% to the Dallas Area Rapid Transit (DART) mass transportation authority. The State Comptroller's office distributes tax proceeds to local entities within 40 days following the period for which the tax is collected by the businesses.

Another sales tax levied by the State is the mixed beverage tax, which is applied against all mixed drinks and packaged liquor sold in the City. Prior to January 1, 2014, all mixed beverage and private club permit holders were required to remit to the State Comptroller a 14% gross receipts tax on their mixed beverage sales each month. Effective January 1, 2014 the gross receipts tax was lowered to 6.7% and an 8.25% mixed beverage sales tax was added to the price of each mixed beverage sold. The City's share of the dollar revenues generated by the tax is 10.7143%.

For the year ending September 30, 2015, the City expects to receive \$13,460,000 in sales and use and mixed drink tax revenue. This amount represents a -1.79% decrease over the previous year's amended budget. Sales tax revenue can fluctuate greatly due to national, state and local economic conditions. Sales tax growth is expected to remain stable for the next few years.

Franchise Fees

The City of Farmers Branch maintains franchise agreements with utilities that use the City's roadway right-of-ways to conduct their business. Besides defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that requires the utilities to compensate the City for the use of the right-of-ways. Generally, the fees are based upon a percentage of a utility's gross receipts (generated by customers located within the City's corporate limits), which range from 4% to 10%. The franchise agreement with Southwestern Bell Telephone established a different method for calculating the franchise fee. Under the agreement, the City receives a base annual fee in quarterly payments with a growth factor for subsequent years.

Revenues from the natural gas, electric power, telephone, cable television, and commercial garbage franchises are anticipated to total \$4,531,000 in the 2014-2015 fiscal year, which represents a 2.60% increase from the previous year's amended budget. Total franchise fees are expected to remain stable over the next few years.

Refuse Services

The City of Farmers Branch owns a sanitary landfill site located in the City of Lewisville, Texas, which is managed and operated under the terms of a ten-year renewable contract. The City receives revenues under the contract based on an annual usage fee and a royalty fee, determined as a percentage of the facilities gross revenue generated by the volume of waste entering the facility.

Additionally, the City negotiated a ten-year contract for the creation and sale of vintage and future carbon credits derived from landfill activities as well as a contract for a landfill gas-to-energy project, whereby landfill gas is sold for the production of electricity.

Revenues for these activities are anticipated to total \$2,282,000 in the 2014-15 fiscal year, which represents a 3.40% increase from the previous year's amended budget. This change in revenue is anticipated due to the receipt of a higher royalty payment for a period of 1 ½ months. Total refuse service fees are expected to remain stable over the next few years.

Court Fines

The City of Farmers Branch collects fines and fees on Class C Misdemeanor citations, including moving/non-moving traffic violations and State law/City ordinance violations. Revenues for this activity are anticipated to total \$2,217,000 in the 2014-15 fiscal year, which represents a -0.14% decrease from the previous year's amended budget. Revenues are expected to remain stable over the next few years.

Utility Fees

The City of Farmers Branch charges fees for the provision of water and sewer services to residents and businesses located within the City. The City utilizes a comprehensive utility rate structure that is based upon charging minimum bills for customers, dependent upon meter size, with escalating tiered volume charges depending upon the demand each customer places upon the utility system. This structure allows the fund to equitably recover a greater portion of its fixed expenses through a relatively constant revenue stream.

Under these rates, each customer pays a minimum monthly bill depending upon their meter size. For example, a customer with a 3/4 inch standard size meter will pay \$14.29, which includes 2,000 gallons. At the other end of the scale, a customer with an 8 inch meter pays a minimum bill of \$414.69, which also includes 2,000 gallons. Water in excess of 2,000 gallons is billed at \$3.89 per 1,000 gallons up to 10,000 gallons; \$4.37 per 1,000 gallons from 10,001-20,000 gallons; and \$4.54 per 1,000 gallons over 20,001 gallons consumption. Sewer charges are dependent upon the volume of water consumed and are structured similar to the water rates. The exception to this rule is residential customers who cease paying sewer fees once water consumption exceeds 10,000 gallons. The combined monthly water and sewer bill for an average residential customer (10,000 gallons consumption) is \$76.60.

For the 2014-2015 fiscal year, the City's Water & Sewer Fund anticipates receiving \$13,568,000 from water sales and \$4,903,200 from sewer service fees. These revenues represent a 19.39% increase in water service fees and a 12.00% increase in sewer service fees compared to the previous year's amended budget with the expectation that consumption levels will increase due to new development. The 2014-15 budget assumes annual sales of 2.4 billion gallons and peak water requirements of 17.0 million gallons a day (MGD). Utility rates are anticipated to increase at the same rate as cost increases for water and wastewater treatment during the next few years.

Hotel/Motel Occupancy Tax

The occupancy tax is levied by both the City and the State on a hotel or motels gross occupancy receipts. The City's portion is collected on a monthly basis. The City's tax is 7% and is levied with the State's 6% rate. Revenue generated by the tax is restricted by State law to directly enhance and promote the tourist, convention and hotel industry. For the year ending September 30, 2015, the City expects to receive \$2,532,000 in occupancy tax receipts. This represents a 6.30% increase from the previous year's amended budget due primarily to the reopening and renovation of a major hotel within the City. The City has twelve hotels and expects occupancy receipts to remain stable over the next few years.

BUDGET FACT SHEET COMMONLY ASKED QUESTIONS

ADOPTED BUDGET 2014-15

	Adopted Fiscal Year Budget 2014-15		Adopted Fiscal Year Budget 2013-14	
<u>Budgeted Expenditures</u>				
Total Budget	\$	95,179,106	\$	88,579,848
Operating Budget (includes transfers)	\$	79,513,951	\$	74,769,585
Capital Budget (includes transfers)	\$	15,665,155	\$	13,810,263
<u>Property Taxes</u>				
Total Residential Taxable Value	\$	871,397,107	\$	832,511,701
Total Commercial Real Taxable Value	\$	2,319,382,274	\$	2,074,410,363
Total Business Personal Property Taxable Value	\$	1,025,461,284	\$	938,469,553
Total Taxable Value	*	\$ 4,216,240,665	\$	3,845,391,617
Total Exemptions Value	*	\$ 1,090,508,315	\$	978,403,023
Tax Rate (per \$100 assessed value)	\$	0.602267	\$	0.5531
Average Home Market Value	\$	150,996	\$	145,095
Property Tax Homestead Exemption	\$	5,000	or 20% whichever is greater	\$ 5,000 or 20% whichever is greater
Property Tax Over-65 Exemption	\$	65,000	\$	65,000
Property Tax Disabled Exemption	\$	60,000	\$	60,000

Authorized Positions

	Adopted Fiscal Year Budget 2014-15		Amended Budget 2013-14	
	Budget	Full-Time Equivalents (FTE) ⁽¹⁾	Budget	Full-Time Equivalents (FTE) ⁽¹⁾
Full-Time	387.00	387.00	374.00	374.00
Part-Time	150.00		80.50	
Full-Time Equivalent		39.16		30.84
	537.00	426.16	454.50	404.84

* Excludes Values in Protest

⁽¹⁾ Full-time equivalents is calculated by totaling part-time budgeted hours and dividing the total by the average annual hours worked by full-time employees (2,080).

GENERAL FUND REVENUE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>TAXES</u>					
PROPERTY - CURRENT	\$17,884,912	\$19,185,000	\$19,035,000	\$20,879,500	43.16%
PROPERTY - PRIOR YEAR	(86,954)	50,000	50,000	50,000	0.10%
SALES & USE TAXES	13,633,133	14,075,000	13,625,000	13,400,000	27.70%
MIXED BEVERAGE	56,783	60,000	80,000	60,000	0.12%
FRANCHISE FEES	4,358,324	4,421,000	4,416,000	4,531,000	9.37%
PENALTIES & INTEREST	88,782	150,000	110,000	100,000	0.21%
SUB-TOTAL	<u>\$35,934,980</u>	<u>\$37,941,000</u>	<u>\$37,316,000</u>	<u>\$39,020,500</u>	<u>80.67%</u>
<u>LICENSES & PERMITS</u>					
HEALTH	\$42,185	\$45,000	\$45,000	\$45,000	0.09%
BUILDING	692,595	660,000	621,000	671,000	1.39%
PLUMBING	92,126	75,000	100,000	100,000	0.21%
ELECTRICAL	77,695	85,000	85,000	85,000	0.18%
HVAC	47,341	60,000	60,000	60,000	0.12%
MULTI-FAMILY INSPECTION	63,075	100,000	120,000	120,000	0.25%
SUB-TOTAL	<u>\$1,015,017</u>	<u>\$1,025,000</u>	<u>\$1,031,000</u>	<u>\$1,081,000</u>	<u>2.23%</u>
<u>INTERGOVERNMENTAL REVENUE</u>					
OTHER GOVT'L ENTITIES	\$111,456	\$0	\$250,200	\$0	0.00%
SUB-TOTAL	<u>\$111,456</u>	<u>\$0</u>	<u>\$250,200</u>	<u>\$0</u>	<u>0.00%</u>
<u>CHARGES FOR SERVICES</u>					
ZONING	\$11,235	\$20,000	\$25,200	\$20,000	0.04%
PRINTING & DUPLICATING	10,803	14,000	12,000	12,000	0.02%
POLICE SERVICES	99,653	120,000	120,000	120,000	0.25%
EMERGENCY SERVICES	1,248,136	1,360,000	1,360,000	1,410,000	2.91%
FIRE SERVICES	0	0	5,000	0	0.00%
REFUSE SERVICES	2,200,513	2,177,100	2,207,000	2,282,000	4.72%
HEALTH & INSPECTION FEE	53,734	70,000	82,000	70,000	0.14%
ANIMAL CONTROL & SHELTER	33,671	35,000	35,000	35,000	0.07%
SWIMMING POOL FEES	36,724	311,000	15,000	504,000	1.04%
SENIOR CENTER FEES	41,515	44,000	34,000	49,000	0.10%
PARKS & REC CONCESSIONS	189,332	175,000	200,000	175,000	0.36%
BUILDING USE FEES	499,621	463,000	490,000	490,000	1.01%
ADMISSION/REGS/FEES	114,819	7,700	15,700	15,700	0.03%
SUB-TOTAL	<u>\$4,539,756</u>	<u>\$4,796,800</u>	<u>\$4,600,900</u>	<u>\$5,182,700</u>	<u>10.71%</u>
<u>FINES, FORFEITS & ASSESSMENTS</u>					
COURT	\$1,947,905	\$2,217,000	\$2,220,000	\$2,217,000	4.58%
LIBRARY	173,792	160,000	160,000	160,000	0.33%
SUB-TOTAL	<u>\$2,121,697</u>	<u>\$2,377,000</u>	<u>\$2,380,000</u>	<u>\$2,377,000</u>	<u>4.91%</u>

GENERAL FUND REVENUE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>INTEREST/RENTS/CONTRIBUTIONS</u>					
INTEREST	\$52,207	\$75,000	\$75,000	\$75,000	0.16%
RENTS	558,933	528,000	564,000	560,000	1.16%
SUB-TOTAL	<u>\$611,140</u>	<u>\$603,000</u>	<u>\$639,000</u>	<u>\$635,000</u>	<u>1.31%</u>
<u>MISCELLANEOUS</u>					
MISCELLANEOUS	\$61,862	\$34,000	\$34,000	\$34,000	0.07%
RECYCLING	6,915	10,000	10,000	10,000	0.02%
SALE OF ASSETS	16,248	10,000	14,500	10,000	0.02%
INSURANCE RECOVERY	13,942	21,500	31,500	21,500	0.04%
SUB-TOTAL	<u>\$98,967</u>	<u>\$75,500</u>	<u>\$90,000</u>	<u>\$75,500</u>	<u>0.16%</u>
GRAND TOTAL	<u><u>\$44,433,013</u></u>	<u><u>\$46,818,300</u></u>	<u><u>\$46,307,100</u></u>	<u><u>\$48,371,700</u></u>	<u><u>100.00%</u></u>

GENERAL FUND EXPENDITURE SUMMARY Summarized by Department

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>					
GENERAL GOVERNMENT	\$118,132	\$125,700	\$226,100	\$166,500	0.34%
GENERAL CONTRACTS	246,000	275,000	275,000	292,000	0.60%
LEGAL	643,501	235,400	1,160,600	230,000	0.47%
NON-DEPARTMENTAL	(2,800,147)	(811,200)	(1,405,100)	(1,978,100)	-4.08%
SUB-TOTAL	<u>(\$1,792,514)</u>	<u>(\$175,100)</u>	<u>\$256,600</u>	<u>(\$1,289,600)</u>	<u>-2.66%</u>
<u>GENERAL ADMINISTRATION</u>					
GENERAL ADMINISTRATION	\$953,787	\$883,200	\$835,400	\$874,300	1.80%
SUB-TOTAL	<u>\$953,787</u>	<u>\$883,200</u>	<u>\$835,400</u>	<u>\$874,300</u>	<u>1.80%</u>
<u>COMMUNICATIONS</u>					
COMMUNICATIONS	\$327,430	\$285,000	\$304,400	\$324,100	0.67%
SUB-TOTAL	<u>\$327,430</u>	<u>\$285,000</u>	<u>\$304,400</u>	<u>\$324,100</u>	<u>0.67%</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>					
ECONOMIC DEVELOPMENT	\$480,039	\$536,400	\$543,700	\$555,100	1.14%
SUB-TOTAL	<u>\$480,039</u>	<u>\$536,400</u>	<u>\$543,700</u>	<u>\$555,100</u>	<u>1.14%</u>
<u>HUMAN RESOURCES</u>					
HUMAN RESOURCES	\$508,536	\$722,700	\$784,300	\$866,300	1.79%
SUB-TOTAL	<u>\$508,536</u>	<u>\$722,700</u>	<u>\$784,300</u>	<u>\$866,300</u>	<u>1.79%</u>
<u>FINANCE</u>					
FINANCE ADMINISTRATION	\$653,904	\$680,600	\$694,000	\$721,100	1.49%
ACCOUNTING	590,460	550,800	553,400	568,100	1.17%
INFORMATION SERVICES	1,543,786	2,088,700	2,253,700	2,337,100	4.82%
PURCHASING	119,248	122,500	126,400	127,100	0.26%
MUNICIPAL COURT	508,401	495,100	387,100	423,900	0.87%
SUB-TOTAL	<u>\$3,415,799</u>	<u>\$3,937,700</u>	<u>\$4,014,600</u>	<u>\$4,177,300</u>	<u>8.61%</u>
<u>COMMUNITY SERVICES</u>					
COMMUNITY SERVICES ADMIN.	\$629,800	\$677,000	\$705,400	\$327,700	0.68%
BUILDING INSPECTION	912,512	869,500	867,500	965,100	1.99%
PLANNING	0	0	0	420,500	0.87%
ENVIRONMENTAL HEALTH	861,231	921,100	987,700	1,069,400	2.21%
SUB-TOTAL	<u>\$2,403,543</u>	<u>\$2,467,600</u>	<u>\$2,560,600</u>	<u>\$2,782,700</u>	<u>5.74%</u>
<u>PUBLIC WORKS</u>					
PUBLIC WORKS ADMIN.	\$586,876	\$648,300	\$659,300	\$663,500	1.37%
SOLID WASTE COLLECTION	1,911,484	2,141,800	1,946,800	1,996,400	4.12%
STREET MAINTENANCE	3,398,149	3,410,500	3,725,800	4,019,700	8.29%
SUB-TOTAL	<u>\$5,896,509</u>	<u>\$6,200,600</u>	<u>\$6,331,900</u>	<u>\$6,679,600</u>	<u>13.77%</u>

**GENERAL FUND
EXPENDITURE SUMMARY
Summarized by Department**

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>POLICE</u>					
POLICE ADMINISTRATION	\$1,088,603	\$1,306,400	\$1,351,500	\$1,513,300	3.12%
POLICE INVESTIGATIONS	1,837,222	1,803,300	1,864,800	1,875,500	3.87%
POLICE PATROL	5,709,799	5,932,300	5,986,300	6,050,100	12.48%
POLICE DETENTION	988,446	1,117,100	1,029,700	1,090,300	2.25%
POLICE COMMUNICATIONS	1,684,813	1,920,300	1,837,200	2,160,400	4.46%
POLICE TRAINING	252,814	264,600	255,400	256,100	0.53%
SUB-TOTAL	<u>\$11,561,697</u>	<u>\$12,344,000</u>	<u>\$12,324,900</u>	<u>\$12,945,700</u>	<u>26.70%</u>
<u>FIRE</u>					
FIRE ADMINISTRATION	\$938,672	\$921,500	\$961,000	\$988,700	2.04%
FIRE PREVENTION	510,538	504,700	513,800	523,300	1.08%
FIRE OPERATIONS	8,165,270	8,584,200	8,649,200	8,258,500	17.03%
SUB-TOTAL	<u>\$9,614,480</u>	<u>\$10,010,400</u>	<u>\$10,124,000</u>	<u>\$9,770,500</u>	<u>20.15%</u>
<u>PARKS & RECREATION</u>					
PARKS & RECREATION ADMIN.	\$419,782	\$524,900	\$540,300	\$554,000	1.14%
BUILDING MAINTENANCE	1,242,835	0	0	0	0.00%
PARK MAINTENANCE	4,576,398	4,393,200	4,440,200	4,836,500	9.97%
RECREATION	1,444,073	1,729,300	1,820,300	1,665,800	3.44%
AQUATICS	166,884	508,700	107,600	855,500	1.76%
SENIOR CENTER	532,977	681,500	665,000	691,100	1.43%
PARK BOARD	4,155	9,800	9,800	9,800	0.02%
SENIOR ADVISORY BOARD	3,091	4,800	4,800	4,800	0.01%
EVENTS	534,999	444,700	528,500	535,200	1.10%
SUB-TOTAL	<u>\$8,925,194</u>	<u>\$8,296,900</u>	<u>\$8,116,500</u>	<u>\$9,152,700</u>	<u>18.87%</u>
<u>LIBRARY</u>					
LIBRARY	<u>\$1,444,087</u>	<u>\$1,603,900</u>	<u>\$1,655,300</u>	<u>\$1,655,000</u>	<u>3.41%</u>
SUB-TOTAL	<u>\$1,444,087</u>	<u>\$1,603,900</u>	<u>\$1,655,300</u>	<u>\$1,655,000</u>	<u>3.41%</u>
GRAND TOTAL	<u><u>\$43,738,587</u></u>	<u><u>\$47,113,300</u></u>	<u><u>\$47,852,200</u></u>	<u><u>\$48,493,700</u></u>	<u><u>100.00%</u></u>

**GENERAL FUND
EXPENDITURE SUMMARY**
Summarized by Function

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>GENERAL GOVERNMENT</u>					
GENERAL GOVERNMENT	\$118,132	\$125,700	\$226,100	\$166,500	0.34%
GENERAL CONTRACTS	246,000	275,000	275,000	292,000	0.60%
LEGAL	643,501	235,400	1,160,600	230,000	0.47%
NON-DEPARTMENTAL	(2,800,147)	(811,200)	(1,405,100)	(1,978,100)	-4.08%
GENERAL ADMINISTRATION	953,787	883,200	835,400	874,300	1.80%
COMMUNICATIONS	327,430	285,000	304,400	324,100	0.67%
ECONOMIC DEVELOPMENT	480,039	536,400	543,700	555,100	1.14%
HUMAN RESOURCES	508,536	722,700	784,300	866,300	1.79%
FINANCE ADMINISTRATION	653,904	680,600	694,000	721,100	1.49%
ACCOUNTING	590,460	550,800	553,400	568,100	1.17%
INFORMATION SERVICES	1,543,786	2,088,700	2,253,700	2,337,100	4.82%
PURCHASING	119,248	122,500	126,400	127,100	0.26%
MUNICIPAL COURT	508,401	495,100	387,100	423,900	0.87%
COMMUNITY SERVICES ADMIN.	629,800	677,000	705,400	327,700	0.68%
BUILDING INSPECTION	912,512	869,500	867,500	965,100	1.99%
PLANNING	0	0	0	420,500	0.87%
ENVIRONMENTAL HEALTH	861,231	921,100	987,700	1,069,400	2.21%
TOTAL GENERAL GOVT	<u>\$6,296,620</u>	<u>\$8,657,500</u>	<u>\$9,299,600</u>	<u>\$8,290,200</u>	<u>17.10%</u>
<u>PUBLIC WORKS</u>					
PUBLIC WORKS ADMIN.	\$586,876	\$648,300	\$659,300	\$663,500	1.37%
SOLID WASTE COLLECTION	1,911,484	2,141,800	1,946,800	1,996,400	4.12%
STREET MAINTENANCE	3,398,149	3,410,500	3,725,800	4,019,700	8.29%
TOTAL PUBLIC WORKS	<u>\$5,896,509</u>	<u>\$6,200,600</u>	<u>\$6,331,900</u>	<u>\$6,679,600</u>	<u>13.77%</u>
<u>PUBLIC SAFETY</u>					
POLICE ADMINISTRATION	\$1,088,603	\$1,306,400	\$1,351,500	\$1,513,300	3.12%
POLICE INVESTIGATIONS	1,837,222	1,803,300	1,864,800	1,875,500	3.87%
POLICE PATROL	5,709,799	5,932,300	5,986,300	6,050,100	12.48%
POLICE DETENTION	988,446	1,117,100	1,029,700	1,090,300	2.25%
POLICE COMMUNICATIONS	1,684,813	1,920,300	1,837,200	2,160,400	4.46%
POLICE TRAINING	252,814	264,600	255,400	256,100	0.53%
FIRE ADMINISTRATION	938,672	921,500	961,000	988,700	2.04%
FIRE PREVENTION	510,538	504,700	513,800	523,300	1.08%
FIRE OPERATIONS	8,165,270	8,584,200	8,649,200	8,258,500	17.03%
TOTAL PUBLIC SAFETY	<u>\$21,176,177</u>	<u>\$22,354,400</u>	<u>\$22,448,900</u>	<u>\$22,716,200</u>	<u>46.84%</u>

**GENERAL FUND
EXPENDITURE SUMMARY**
Summarized by Function

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>CULTURE & PARKS</u>					
PARKS & RECREATION ADMIN.	\$419,782	\$524,900	\$540,300	\$554,000	1.14%
BUILDING MAINTENANCE	1,242,835	0	0	0	0.00%
PARK MAINTENANCE	4,576,398	4,393,200	4,440,200	4,836,500	9.97%
RECREATION	1,444,073	1,729,300	1,820,300	1,665,800	3.44%
AQUATICS	166,884	508,700	107,600	855,500	1.76%
SENIOR CENTER	532,977	681,500	665,000	691,100	1.43%
PARK BOARD	4,155	9,800	9,800	9,800	0.02%
SENIOR ADVISORY BOARD	3,091	4,800	4,800	4,800	0.01%
EVENTS	534,999	444,700	528,500	535,200	1.10%
LIBRARY	1,444,087	1,603,900	1,655,300	1,655,000	3.41%
TOTAL CULTURE & PARKS	<u>\$10,369,281</u>	<u>\$9,900,800</u>	<u>\$9,771,800</u>	<u>\$10,807,700</u>	<u>22.29%</u>
 GRAND TOTAL	 <u><u>\$43,738,587</u></u>	 <u><u>\$47,113,300</u></u>	 <u><u>\$47,852,200</u></u>	 <u><u>\$48,493,700</u></u>	 <u><u>100.00%</u></u>

**GENERAL FUND
EXPENDITURE SUMMARY**
Summarized by Type of Expenditure

EXPENDITURES BY TYPE	ACTUAL		ADOPTED BUDGET		YEAR-END AMENDED BUDGET		ADOPTED BUDGET	
	2012-13		2013-14		2013-14		2014-15	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Personal Services/Benefits								
Full-Time	\$ 21,585,684	49.35%	\$ 21,743,500	46.15%	\$ 21,731,600	45.41%	\$ 22,140,300	45.66%
Part-Time	812,396	1.86%	966,400	2.05%	821,300	1.72%	1,056,100	2.18%
Overtime	750,843	1.72%	990,400	2.10%	717,600	1.50%	841,100	1.73%
Life & Health	3,217,899	7.36%	2,677,200	5.68%	2,921,000	6.10%	3,188,800	6.58%
TMRS	4,502,729	10.29%	4,600,600	9.76%	4,521,100	9.45%	4,550,100	9.38%
Medicare	300,424	0.69%	309,100	0.66%	312,400	0.65%	324,300	0.67%
Workers' Compensation	346,476	0.79%	272,000	0.58%	272,000	0.57%	272,000	0.56%
Car Allowance	72,500	0.17%	84,400	0.18%	82,300	0.17%	85,300	0.18%
Transfers (Personnel Related)	(1,492,200)	-3.41%	(1,408,400)	-2.99%	(1,388,906)	-2.90%	(1,490,500)	-3.07%
<i>Subtotal</i>	<u>\$ 30,096,751</u>	<u>68.81%</u>	<u>\$ 30,235,200</u>	<u>64.18%</u>	<u>\$ 29,990,394</u>	<u>62.67%</u>	<u>\$ 30,967,500</u>	<u>63.86%</u>
Purch Prof & Tech Services	\$ 3,189,755	7.29%	\$ 2,977,900	6.32%	\$ 3,703,900	7.74%	\$ 2,824,400	5.82%
Supplies	1,754,085	4.01%	1,933,500	4.10%	2,055,000	4.29%	2,021,500	4.17%
Repairs & Maintenance	4,022,099	9.20%	5,636,300	11.96%	6,009,200	12.56%	5,696,900	11.75%
Services	3,476,107	7.95%	3,753,800	7.97%	3,937,000	8.23%	5,253,700	10.83%
Production & Disposal	217,338	0.50%	252,400	0.54%	252,400	0.53%	280,200	0.58%
Contracts	246,000	0.56%	275,000	0.58%	275,000	0.57%	292,000	0.60%
Events	526,799	1.20%	296,300	0.63%	376,300	0.79%	379,800	0.78%
Other Objects	647,353	1.48%	1,771,200	3.76%	799,200	1.67%	1,321,600	2.73%
Transfers	(437,700)	-1.00%	(18,300)	-0.04%	453,806	0.95%	(543,900)	-1.12%
<i>Total Appropriations</i>	<u>\$ 43,738,587</u>	<u>100.00%</u>	<u>\$ 47,113,300</u>	<u>100.00%</u>	<u>\$ 47,852,200</u>	<u>100.00%</u>	<u>\$ 48,493,700</u>	<u>100.00%</u>



**FARMERS
BRANCH**

GENERAL GOVERNMENT

General Government consists of four divisions: General Government, General Contracts, Legal, and Non-departmental.

The General Government division is used to account for expenses associated with the City Council. The General Contracts division is used to account for services provided to citizens by City Council approved non-profit organizations. The Legal division is used to account for expenses associated with the City's contracted legal counsel. The Non-departmental division accounts for expenses and interfund transfers not directly associated with any other General Fund department or division.

GENERAL GOVERNMENT SUMMARY	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	% CHANGE FROM AMENDED BUDGET
<i>Purchased Prof & Tech Services</i>	\$575,400	\$643,501	\$235,400	\$1,160,600	\$230,000	-80.18%
<i>Supplies</i>	14,500	11,245	11,500	11,500	11,500	0.00%
<i>Repairs & Maintenance</i>	0	0	490,800	533,800	550,300	3.09%
<i>Services</i>	122,400	106,887	338,500	368,900	324,300	-12.09%
<i>Contracts</i>	246,000	246,000	275,000	275,000	292,000	6.18%
<i>Other Objects</i>	898,700	647,353	1,771,200	799,200	1,321,600	65.37%
<i>Transfers</i>	(3,447,500)	(3,447,500)	(3,297,500)	(2,892,400)	(4,019,300)	38.96%
Total Department Budget	<u>(\$1,590,500)</u>	<u>(\$1,792,514)</u>	<u>(\$175,100)</u>	<u>\$256,600</u>	<u>(\$1,289,600)</u>	<u>-602.57%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
GENERAL GOVERNMENT					
<i>Supplies</i>	\$14,500	\$11,245	\$11,500	\$11,500	\$11,500
<i>Services</i>	122,400	106,887	114,200	214,600	155,000
Total Budget	<u>\$136,900</u>	<u>\$118,132</u>	<u>\$125,700</u>	<u>\$226,100</u>	<u>\$166,500</u>
GENERAL CONTRACTS					
<i>Contracts</i>	\$246,000	\$246,000	\$275,000	\$275,000	\$292,000
Total Budget	<u>\$246,000</u>	<u>\$246,000</u>	<u>\$275,000</u>	<u>\$275,000</u>	<u>\$292,000</u>
LEGAL					
<i>Purchased Prof & Tech Services</i>	\$575,400	\$643,501	\$235,400	\$1,160,600	\$230,000
Total Budget	<u>\$575,400</u>	<u>\$643,501</u>	<u>\$235,400</u>	<u>\$1,160,600</u>	<u>\$230,000</u>
Note: Approximately \$100,000 of legal services is for prosecutor costs.					
NON-DEPARTMENTAL					
<i>Repairs & Maintenance</i>	\$0	\$0	\$490,800	\$533,800	\$550,300
<i>Services</i>	0	0	224,300	154,300	169,300
<i>Other Objects</i>	898,700	647,353	1,771,200	799,200	1,321,600
<i>Transfers</i>	(3,447,500)	(3,447,500)	(3,297,500)	(2,892,400)	(4,019,300)
Total Budget	<u>(\$2,548,800)</u>	<u>(\$2,800,147)</u>	<u>(\$811,200)</u>	<u>(\$1,405,100)</u>	<u>(\$1,978,100)</u>



**FARMERS
BRANCH**

GENERAL ADMINISTRATION

The General Administration department is the Office of the City Manager and includes the Communications department and the Economic Development & Tourism Office. The Office of the City Manager is responsible to the City Council for the proper administration of all affairs of the City under its jurisdiction and must keep the City Council informed.

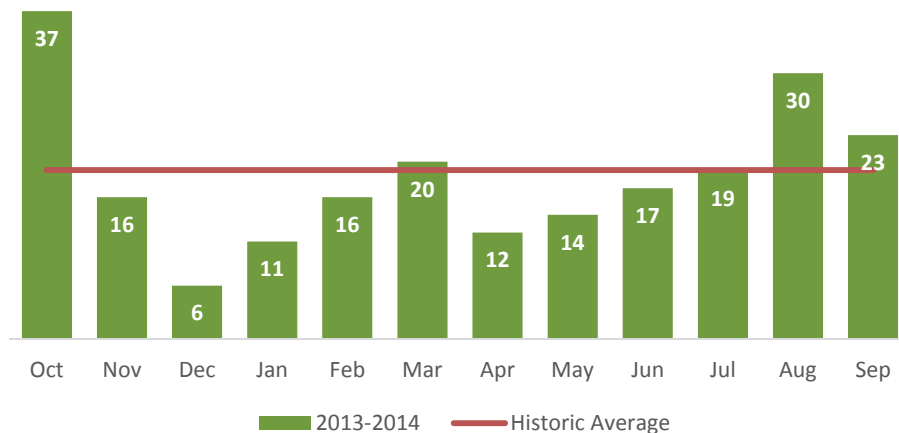
The Office of the City Manager develops and implements, directly or through various departments, programs of the City. The office is also responsible for numerous community and intergovernmental relations activities as well as special programs such as records management, legislative affairs, redevelopment, and franchise administration.

2014-15 GOALS & OBJECTIVES

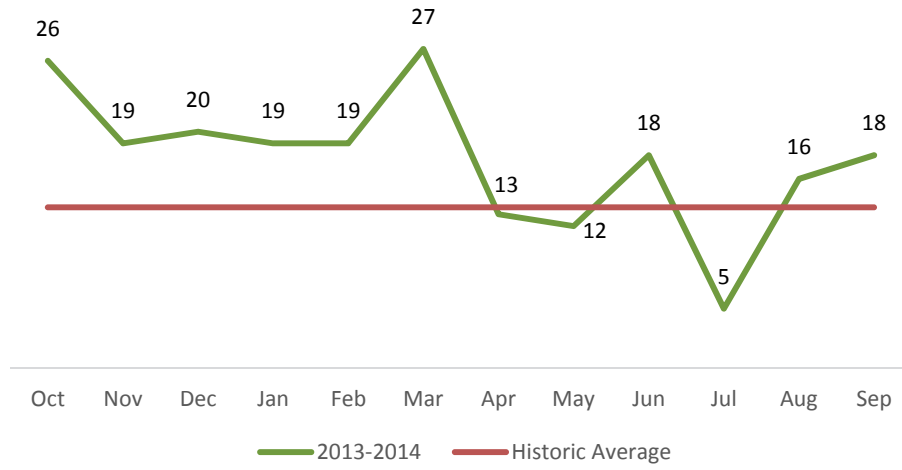
1. Implement Combined Dispatch Local Government Corporation and North Texas Emergency Center and move project forward. *(Core Value 1)*
2. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
3. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*
4. Continue the marketing program including efforts to attract new residents and builders to the area. *(Core Value 8)*
5. Develop analytical programs and reports aimed at improving service to citizens. *(Core Value 9)*
6. Engage with community partners to explore and implement shared service delivery. *(Core Value 10)*
7. Pursue opportunities to strengthen relationships with area cities, counties, school districts and Chambers of Commerce. *(Core Value 10)*
8. Evaluate and implement records management study recommendations. *(Core Value 9)*

PERFORMANCE MEASURES

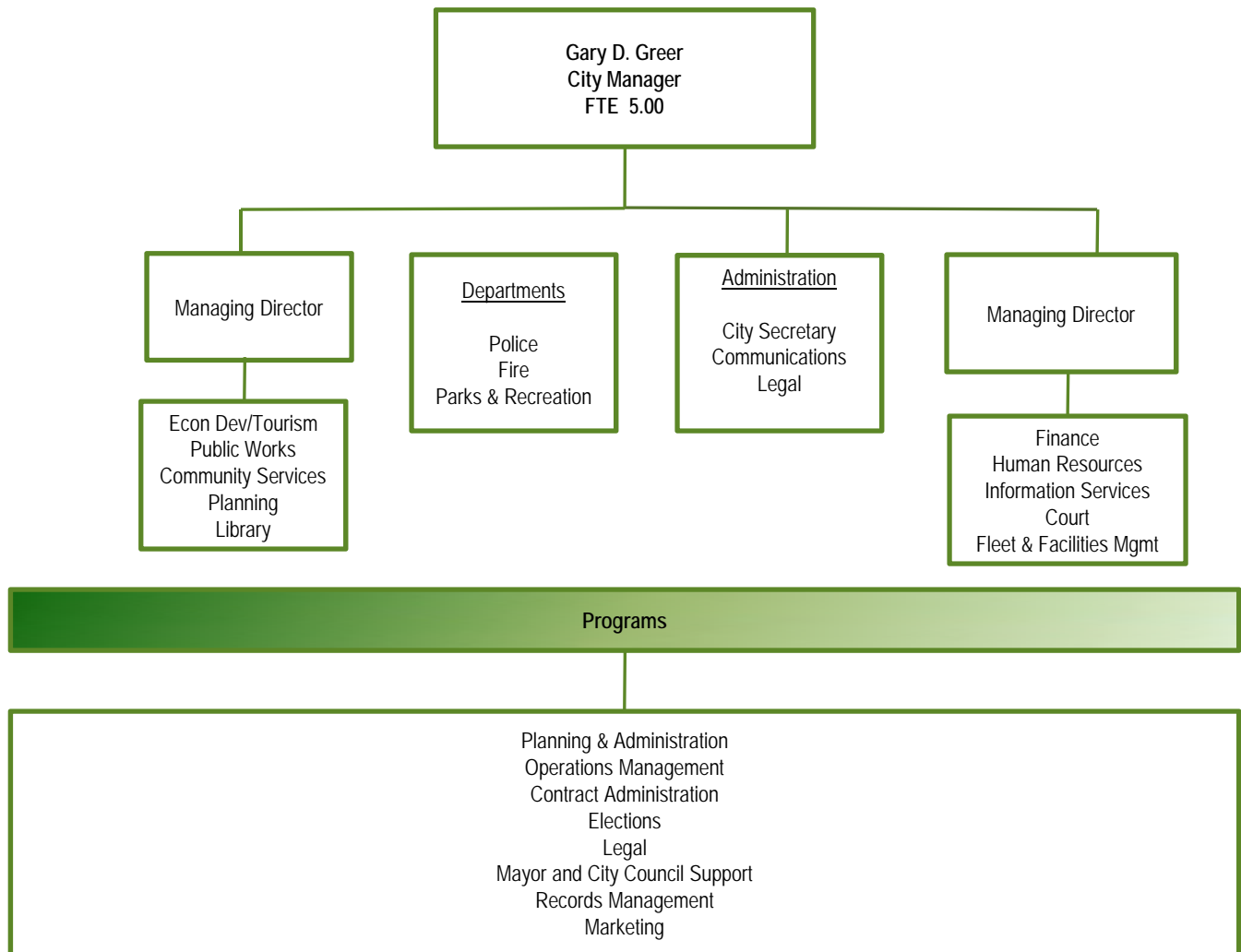
Critical Records Scanned



Open Records Requests



Administration



GENERAL ADMINISTRATION SUMMARY	YEAR-END		ADOPTED BUDGET 2013-14	YEAR-END		% CHANGE FROM AMENDED BUDGET
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET 2012-13	2012-13		BUDGET 2013-14	BUDGET 2014-15	
<i>Personal Services/Benefits</i>	\$706,100	\$682,929	\$670,400	\$612,200	\$630,300	2.96%
<i>Purchased Prof & Tech Services</i>	58,000	48,695	0	0	0	0.00%
<i>Supplies</i>	16,500	16,264	10,600	32,600	49,300	51.23%
<i>Repairs & Maintenance</i>	14,700	10,213	14,700	14,700	14,700	0.00%
<i>Services</i>	184,500	174,786	179,500	167,900	180,000	7.21%
<i>Transfers</i>	20,900	20,900	8,000	8,000	0	N/A
Total Department Budget	<u>\$1,000,700</u>	<u>\$953,787</u>	<u>\$883,200</u>	<u>\$835,400</u>	<u>\$874,300</u>	<u>4.66%</u>



**FARMERS
BRANCH**

COMMUNICATIONS

The responsibility of the Communications department is to provide current and accurate information about City of Farmers Branch programs, activities, services, events and news making occurrences. In addition, it is the responsibility of the department to increase awareness of the City of Farmers Branch. Information is presented to the citizens, newcomers, media, and employees through the Branch Review newsletter, Branch Bulletin e-newsletter, FBTV-Cable Channel 16, City website at www.farmersbranchtx.gov, employee newsletter, personal contacts, Branch Mail e-mail news notifications, video programs and news releases.

The department executes all public information campaigns and serves as the media relations representative both on a daily basis and in emergency situations. The department also serves as a resource center for citizens, staff, civic groups, and the news media and provides support for special projects for other departments.

2014-15 GOALS & OBJECTIVES

1. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
2. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*
3. Continue to utilize communication strategies that will enhance citizen knowledge and participation in City activities, issues and programs. *(Core Value 8)*
4. Work with the Information Services division to develop a plan to continually update communications equipment and technology. *(Core Value 8)*
5. Conduct two Town Hall meetings including at least one that is bilingual. *(Core Value 8)*
6. Increase video production for online and over-the-air use to include new programs and public service announcements to increase community awareness of City activities, programs, events and services. *(Core Value 8)*
7. In association with the Assistant to the City Manager/Marketing Specialist, implement a three-year Communications Plan. *(Core Value 8)*
8. In association with the Public Works department, segue the annual Citywide Cleanup Day event into a series of quarterly and ongoing events to offer the same type of services, but on an ongoing basis, spread throughout the year. *(Core Value 9)*
9. Assess the feasibility of resuming production of an annual report with a limited print run and online availability. *(Core Value 8)*
10. Work with the City Secretary's office to assess the scope of long-stored, recorded video cassettes to form a strategy for evaluation of historical value for digital archiving. *(Core Value 10)*
11. Help to execute the marketing plan for the Street Bond Program in coordination with the Public Works department and the Assistant to the City Manager/Marketing Specialist. *(Core Value 8)*
12. Implement a digital newsroom to offer video, text and photos to DFW-area news organizations that may not have had resources to cover specific Farmers Branch events. *(Core Value 8)*

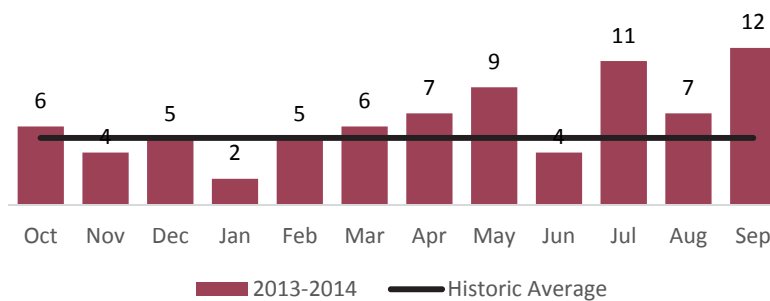
13. Work with the Human Resources department for the implementation, education and proliferation of the Branch Life organizational culture program. *(Core Value 6)*
14. Work with the Police department for ongoing education of the "Don't Text & Drive" law and associated education campaign. *(Core Value 1, Core Value 8)*
15. Coordinate with the Parks and Recreation department to develop the website for the new Aquatics Center. *(Core Value 4, Core Value 8)*

BUDGET HIGHLIGHTS

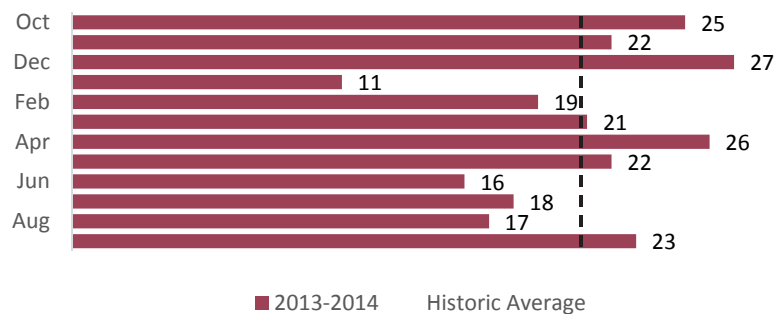
1. Use accumulated funds for capital investment in Public, Educational, Governmental (PEG) access channels to further the digital conversion of broadcast infrastructure at City Hall as well as to purchase field video production equipment, including a field editing computer and a video-enabled remote controlled helicopter. *(Core Value 8)*
2. Contract with third party vendor to ensure quality control on the City's website. *(Core Value 8)*
3. Included funds to attend renowned Ragan Group's Social Media Summit, combining best practices with networking among communications professionals from government, non-profits and private industry. *(Core Value 6)*

PERFORMANCE MEASURES

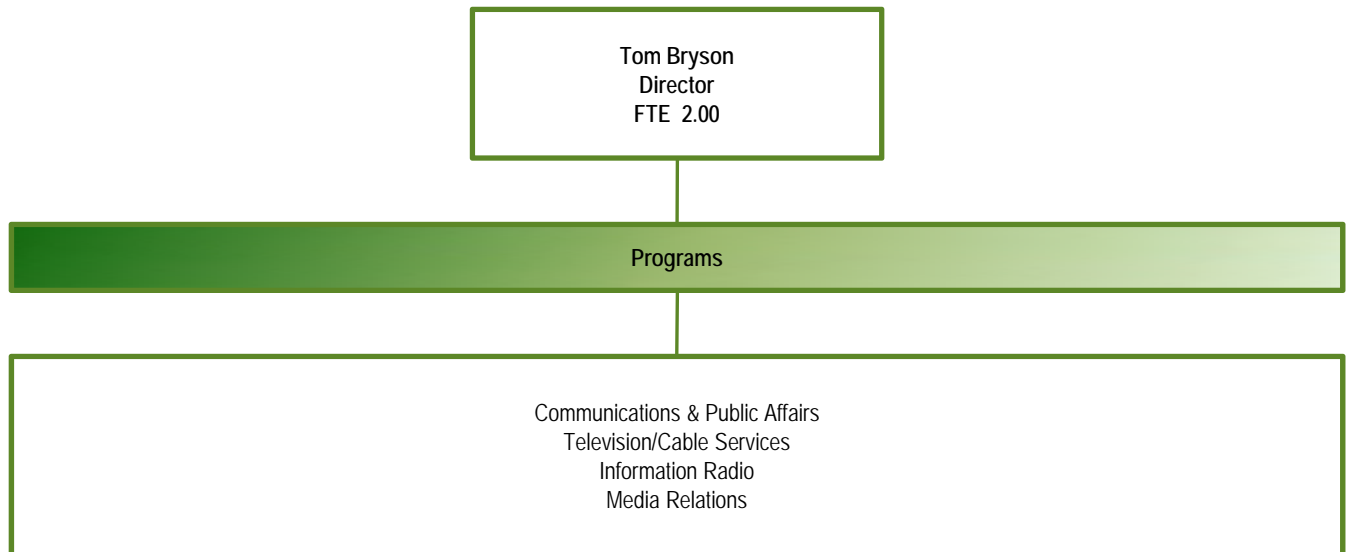
Number of News Releases Distributed



Number of Internet Dispatches



Communications



COMMUNICATIONS SUMMARY	YEAR-END		ADOPTED BUDGET 2013-14	YEAR-END		% CHANGE FROM AMENDED BUDGET
	AMENDED BUDGET 2012-13	ACTUAL 2012-13		AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	
<i>Personal Services/Benefits</i>	\$196,900	\$198,341	\$196,800	\$205,200	\$207,000	0.88%
<i>Purchased Prof & Tech Services</i>	25,000	17,946	25,000	33,600	50,000	48.81%
<i>Supplies</i>	11,500	11,028	12,100	12,600	11,100	-11.90%
<i>Repairs & Maintenance</i>	20,400	18,004	20,400	22,300	24,600	10.31%
<i>Services</i>	33,100	26,111	30,700	30,700	31,400	2.28%
<i>Transfers</i>	56,000	56,000	0	0	0	0.00%
Total Department Budget	<u>\$342,900</u>	<u>\$327,430</u>	<u>\$285,000</u>	<u>\$304,400</u>	<u>\$324,100</u>	<u>6.47%</u>



**FARMERS
BRANCH**

ECONOMIC DEVELOPMENT & TOURISM

The Economic Development & Tourism Office serves as the development representative for the City and is responsible for the attraction of business and industry both nationally and internationally, retention and expansion of existing business and industry, and promotion of local convention and tourism business.

2014-15 GOALS & OBJECTIVES

Economic Development

1. Increase commercial property values from the prior year. *(Core Value 2)*
2. Maintain an office and warehouse occupancy rate at or above 78% of trade area (5 mile radius around Four Corners). *(Core Value 2)*
3. Secure three major business locations (major revenue generator or 100+ employees) and three business retentions (major revenue generator or 100+ employees). *(Core Value 2)*
4. Attract two major retailers to the City. *(Core Value 2)*
5. Present two major façade grants to the City Council for approval. *(Core Value 2)*
6. Enhance and continue retention, expansion and development efforts by completing 50 formal site visits and hosting four broker events. *(Core Value 2)*
7. Continue to develop the Four Corners by locating three commercial businesses in the area. *(Core Value 2)*
8. Continue to redevelop under-producing areas of town. *(Core Value 2)*
9. Aggressively pursue purchasing property for neighborhood revitalization projects with funding available. *(Core Value 3)*
10. Continue to develop the DART station area by locating three commercial businesses in the area. *(Core Value 3)*
11. Implement an entry enhancement program for the City. *(Core Value 3)*
12. Foster community support for an arts program for the community. *(Core Value 4)*
13. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
14. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

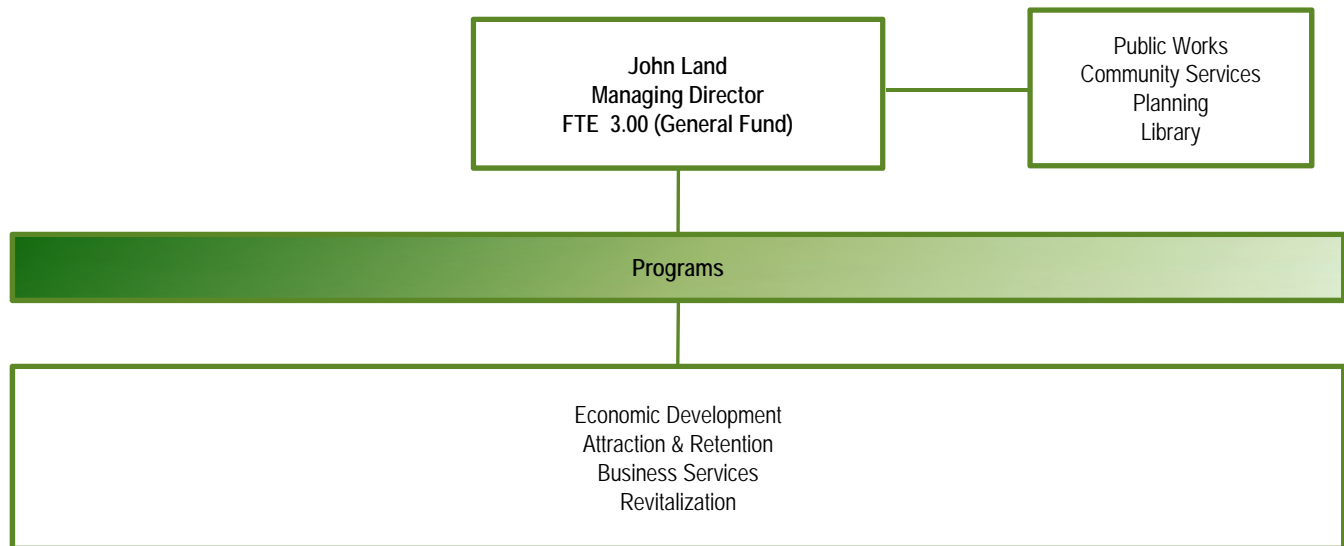
Tourism

1. Increase the number of room nights generated by the Convention and Visitors Bureau (CVB) staff or CVB programs by three percent. *(Core Value 2)*
2. Host a Builders Tour of the community. *(Core Value 3)*

BUDGET HIGHLIGHTS

1. Additional funds of \$100,000 allocated to hotel transportation incentives.
2. Funds budgeted for fixed bleachers at the Dr Pepper StarCenter.

Economic Development & Tourism



The Economic Development & Tourism Office also includes Tourism activities, which are detailed in the Hotel/Motel Fund section of this document.

ECONOMIC DEVELOPMENT SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM AMENDED BUDGET
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET 2012-13			BUDGET 2013-14	BUDGET 2014-15	
<i>Personal Services/Benefits</i>	\$354,500	\$370,084	\$368,100	\$399,800	\$386,600	-3.30%
<i>Purchased Prof & Tech Services</i>	3,300	3,446	7,300	6,600	7,300	10.61%
<i>Supplies</i>	18,300	16,966	19,300	29,000	19,300	-33.45%
<i>Services</i>	96,500	89,543	141,700	108,300	141,900	31.02%
Total Department Budget	\$472,600	\$480,039	\$536,400	\$543,700	\$555,100	2.10%



**FARMERS
BRANCH**

HUMAN RESOURCES

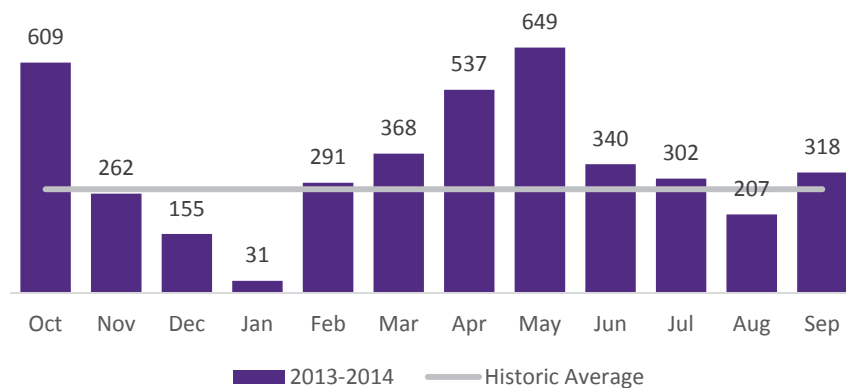
The responsibilities of the department are to act as a partner, change agent and innovative leader in all human resource areas, to capitalize on employee strengths, to broaden recruiting efforts, to resolve issues, to increase retention, to provide superior benefits and compensation for individuals, to enhance and encourage wellness activities, and to provide ancillary services that support the values and ongoing objectives the City.

2014-15 GOALS & OBJECTIVES

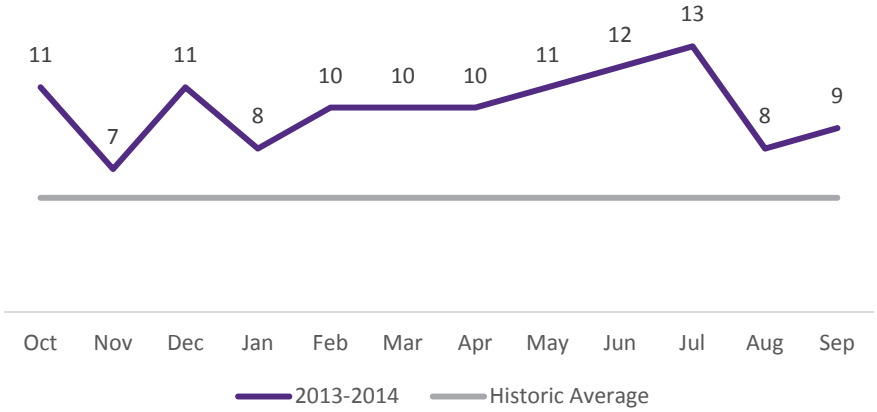
1. Work with departments to provide training and continuing education opportunities for all employees. *(Core Value 6)*
2. Refine and implement a new performance review philosophy and a system that recognizes and rewards employee performance. *(Core Value 6)*
3. Develop a new employee orientation program in conformance with the City's Core Values. *(Core Value 6)*
4. Continue to expand and enhance citizen service/employee enhancement program. *(Core Value 6)*
5. Engage in supervisory/leadership training for management staff. *(Core Value 6)*
6. Coordinate and finalize the City Employee Clinic and begin implementation. *(Core Value 6)*
7. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
8. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*
9. Ensure that all employees receive training on providing exemplary citizen service and ethics. *(Core Value 10)*

PERFORMANCE MEASURES

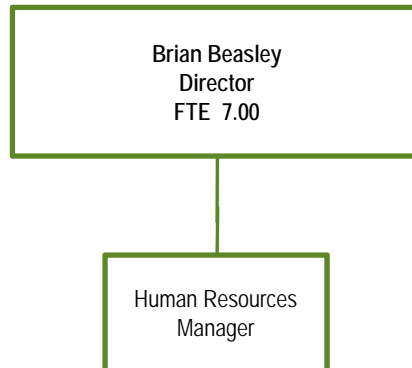
Applications Received



Training Hours per Employee



Human Resources



HUMAN RESOURCES SUMMARY	YEAR-END		ADOPTED		% CHANGE	
	AMENDED		BUDGET	AMENDED	ADOPTED	FROM
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	AMENDED
	2012-13	2012-13	2013-14	2013-14	2014-15	BUDGET
<i>Personal Services/Benefits</i>	\$429,400	\$413,921	\$580,100	\$512,600	\$640,200	24.89%
<i>Purchased Prof & Tech Services</i>	15,500	12,565	5,000	44,000	30,000	-31.82%
<i>Supplies</i>	36,500	15,568	30,100	54,200	26,100	-51.85%
<i>Repairs & Maintenance</i>	19,200	17,536	19,200	19,200	28,200	46.88%
<i>Services</i>	67,400	48,946	88,300	154,300	121,800	-21.06%
<i>Transfers</i>	0	0	0	0	20,000	N/A
Total Department Budget	<u>\$568,000</u>	<u>\$508,536</u>	<u>\$722,700</u>	<u>\$784,300</u>	<u>\$866,300</u>	<u>10.46%</u>



**FARMERS
BRANCH**

FINANCE

The Finance department is comprised of five divisions: Administration, Accounting, Information Services, Purchasing, and Municipal Court. The department is dedicated to providing quality financial and information services to achieve internal and external customer satisfaction in a manner that is effective, efficient, equitable, and courteous. This is accomplished by maintaining a work atmosphere that promotes integrity, accountability and professional staff development and innovation while complying with professional standards, City policy and the law.

The responsibilities of the department are to develop and implement financial accounting policies and procedures; to contract for the purchase of goods and services in compliance with City policies and State laws; to protect and optimize the financial resources of the City; to provide a sound accounting system for safeguarding the City's assets through the recording and reporting of financial transactions in a manner consistent with Generally Accepted Accounting Principles (GAAP) and legally mandated standards; to schedule trials and the adjudication of those legal matters within its jurisdiction; collect and process fines assessed by the court; and, issue arrest warrants. In addition, this department serves all users of the City's PC based and mini AS/400 based computer systems, Geographical Information System (GIS) and telephone system.

The departmental goals are to participate in the development of sound fiscal policies; to provide sound fiscal management for the City; to maintain a high credit bond rating; and, to provide for the management and investment of available funds consistent with criteria for safety, liquidity and rate of return.

2014-15 GOALS & OBJECTIVES

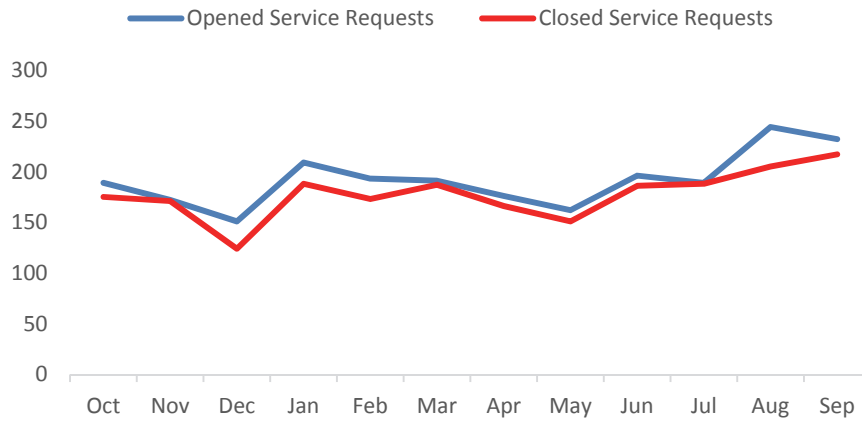
1. Include funding to implement the Central Area Neighborhood revitalization plan in the 2014-15 budget. *(Core Value 3)*
2. Continue to adhere to all fiscal policies outlined in the City's Financial Management Policy. *(Core Value 7)*
3. Continue to research and pursue revenue growth options. *(Core Value 7)*
4. Continue working with Economic Development to develop, present for City Council approval, and implement programs aimed at increasing/maintaining Visitors Tax, Sales Tax, and Property Tax. *(Core Value 7)*
5. Continue applying for and utilizing grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
6. Continue to introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*
7. Conduct an efficiency audit on three departments to seek possible efficiency and effectiveness measures. *(Core Value 9)*

BUDGET HIGHLIGHTS

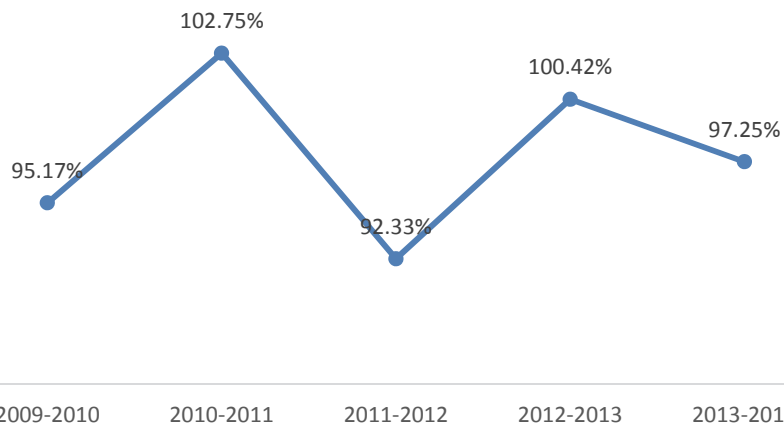
1. Audio/visual installation upgrades to the City Council Chambers, study session room and Recreation Center. *(Core Value 5)*
2. Computer network security enhancements. *(Core Value 5)*
3. Upgrades to the City's computer infrastructure. *(Core Value 5)*
4. Video surveillance and building access control upgrades. *(Core Value 5)*

PERFORMANCE MEASURES

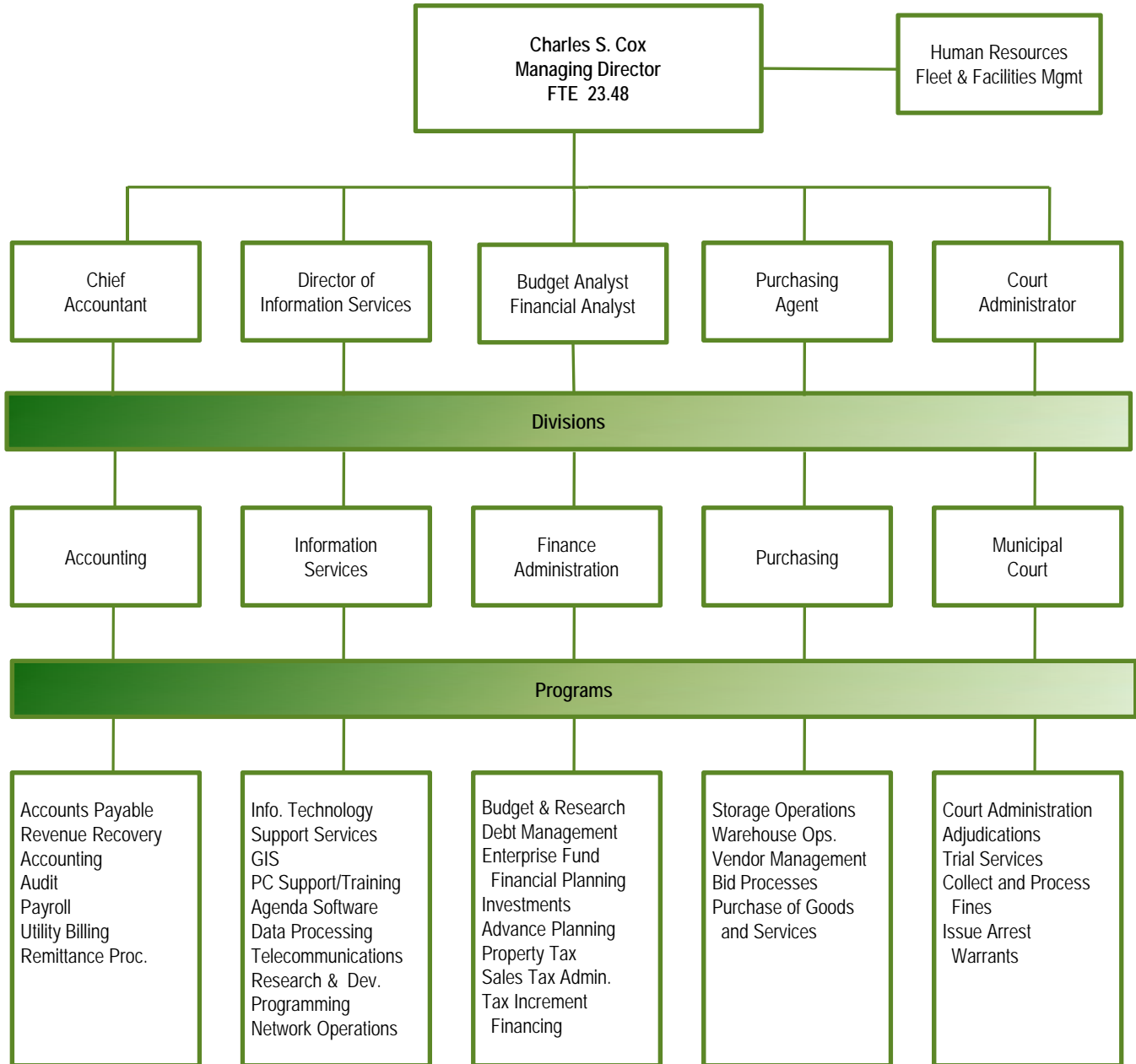
Opened v. Closed Service Requests



Percentage of Court Cases Filed v. Disposed



Finance



FINANCE SUMMARY	YEAR-END			YEAR-END		% CHANGE FROM AMENDED BUDGET
	AMENDED		ADOPTED	AMENDED	ADOPTED	
	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2013-14	BUDGET 2014-15	
<i>Personal Services/Benefits</i>	\$2,274,300	\$2,248,298	\$2,265,000	\$2,214,600	\$2,337,900	5.57%
<i>Purchased Prof & Tech Services</i>	456,700	437,740	372,700	388,300	454,800	17.13%
<i>Supplies</i>	253,300	228,637	296,500	348,800	253,000	-27.47%
<i>Repairs & Maintenance</i>	303,000	277,101	323,900	305,600	348,300	13.97%
<i>Services</i>	172,700	150,923	144,600	148,800	162,500	9.21%
<i>Transfers</i>	73,100	73,100	535,000	608,500	620,800	2.02%
Total Department Budget	<u>\$3,533,100</u>	<u>\$3,415,799</u>	<u>\$3,937,700</u>	<u>\$4,014,600</u>	<u>\$4,177,300</u>	<u>4.05%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
FINANCE ADMINISTRATION					
<i>Personal Services/Benefits</i>	\$403,900	\$405,517	\$404,000	\$421,700	\$433,200
<i>Purchased Prof & Tech Services</i>	236,000	222,909	237,300	237,300	248,400
<i>Supplies</i>	15,800	7,310	17,300	17,300	17,300
<i>Services</i>	23,500	18,168	22,000	17,700	22,200
Total Budget	<u>\$679,200</u>	<u>\$653,904</u>	<u>\$680,600</u>	<u>\$694,000</u>	<u>\$721,100</u>
ACCOUNTING					
<i>Personal Services/Benefits</i>	\$504,300	\$507,760	\$496,600	\$490,100	\$504,000
<i>Supplies</i>	15,000	12,789	15,000	15,000	15,000
<i>Repairs & Maintenance</i>	1,200	0	1,200	1,400	1,200
<i>Services</i>	71,800	69,911	38,000	46,900	47,900
Total Budget	<u>\$592,300</u>	<u>\$590,460</u>	<u>\$550,800</u>	<u>\$553,400</u>	<u>\$568,100</u>
INFORMATION SERVICES					
<i>Personal Services/Benefits</i>	\$784,300	\$763,032	\$792,100	\$826,000	\$888,900
<i>Purchased Prof & Tech Services</i>	215,700	213,486	130,400	150,000	203,700
<i>Supplies</i>	187,600	183,193	239,200	295,700	200,000
<i>Repairs & Maintenance</i>	279,800	256,958	322,700	304,200	347,100
<i>Services</i>	62,100	54,017	69,300	69,300	76,600
<i>Transfers</i>	73,100	73,100	535,000	608,500	620,800
Total Budget	<u>\$1,602,600</u>	<u>\$1,543,786</u>	<u>\$2,088,700</u>	<u>\$2,253,700</u>	<u>\$2,337,100</u>
PURCHASING					
<i>Personal Services/Benefits</i>	\$109,900	\$110,340	\$110,900	\$112,900	\$113,700
<i>Supplies</i>	6,200	4,466	2,300	4,200	4,100
<i>Services</i>	9,300	4,442	9,300	9,300	9,300
Total Budget	<u>\$125,400</u>	<u>\$119,248</u>	<u>\$122,500</u>	<u>\$126,400</u>	<u>\$127,100</u>
MUNICIPAL COURT					
<i>Personal Services/Benefits</i>	\$471,900	\$461,649	\$461,400	\$363,900	\$398,100
<i>Purchased Prof & Tech Services</i>	5,000	1,345	5,000	1,000	2,700
<i>Supplies</i>	28,700	20,879	22,700	16,600	16,600
<i>Repairs & Maintenance</i>	22,000	20,143	0	0	0
<i>Services</i>	6,000	4,385	6,000	5,600	6,500
Total Budget	<u>\$533,600</u>	<u>\$508,401</u>	<u>\$495,100</u>	<u>\$387,100</u>	<u>\$423,900</u>

COMMUNITY SERVICES

The Community Services department is comprised of four divisions: Administration, Building Inspection, Planning, and Environmental Health.

The Community Services Administration division oversees the operations of the department and houses the City's planning activities. The division manages the City's land development process and coordinates the long-range comprehensive planning process. The division processes development applications, provides technical support to the Planning and Zoning Commission and City Council, maintains the Comprehensive Plan, prepares ordinances, and conducts special land use and demographic studies as necessary.

The Building Inspection division primarily administers and enforces the City's various construction codes, minimum housing code, property maintenance code, and zoning regulations. The City's Code Enforcement Program is operated under this division. The division reviews construction plans, issues permits, pursues the abatement of nuisances, and conducts a broad range of on-site inspections related to the regulations it is charged with enforcing.

The Planning division administers new development within the City, enforces the Comprehensive Zoning Ordinances and processes site plans/zoning applications thru the Planning & Zoning Commission for the City Council.

The Environmental Health division administers a range of public and environmental health programs, is actively involved in remediation of soil/air/groundwater contamination, and manages the City's Phase II Stormwater and animal services programs. The division regulates food service establishments, industrial wastewater discharges, and public and semi-public swimming pools. The division also manages the City's health services contract with the Dallas County Health department. Other responsibilities include hazardous material spill response, emergency planning and response in cooperation with the Police and Fire departments, mosquito population control and enforcing noise regulations.

2014-15 GOALS & OBJECTIVES

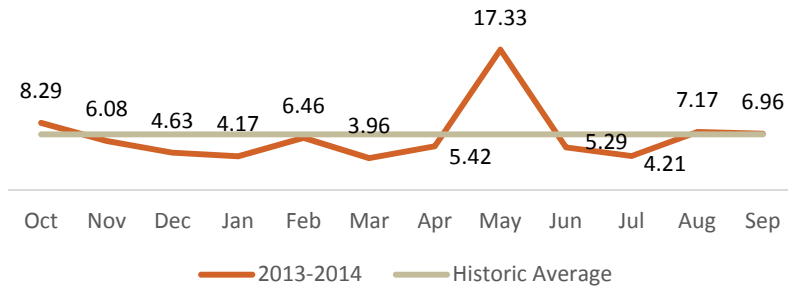
1. Increase by 5 percent annually, the overall rate of compliance within the initial 7-day, 15-day and 30-day abatement time frames prescribed by code violation correction notices. *(Core Value 3)*
2. Establish and maintain systems that effectively and efficiently rehabilitate problem properties through code enforcement. *(Core Value 3)*
3. Evaluate land use policies and make changes as dictated by market conditions. *(Core Value 3)*
4. Prepare program documents to begin the implementation of the Central Area Neighborhood Revitalization Plan. *(Core Value 3)*
5. Implement plans to eliminate parking problems in priority neighborhoods. *(Core Value 3)*
6. Create a visual model to project future development in Mercer Crossing. *(Core Value 3)*
7. Research and prepare a possible plan for redevelopment of land surrounding the DART line north of Valley View Lane. *(Core Value 3)*
8. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
9. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

BUDGET HIGHLIGHTS

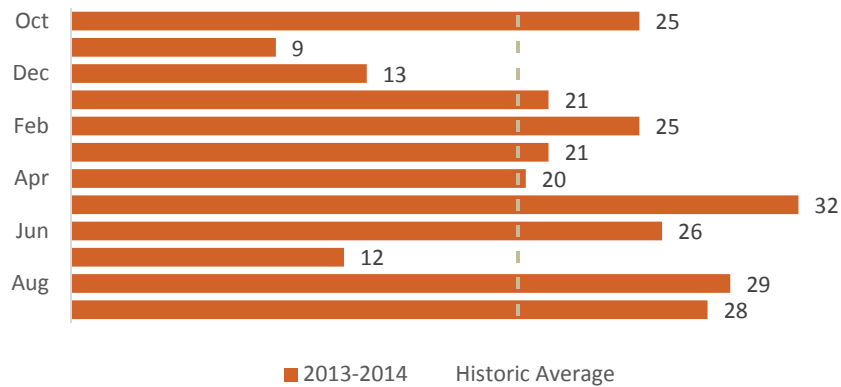
Included funds for a planning consultant to evaluate the Master Plan for the Mercer Crossing area. (*Core Value 3*)

PERFORMANCE MEASURES

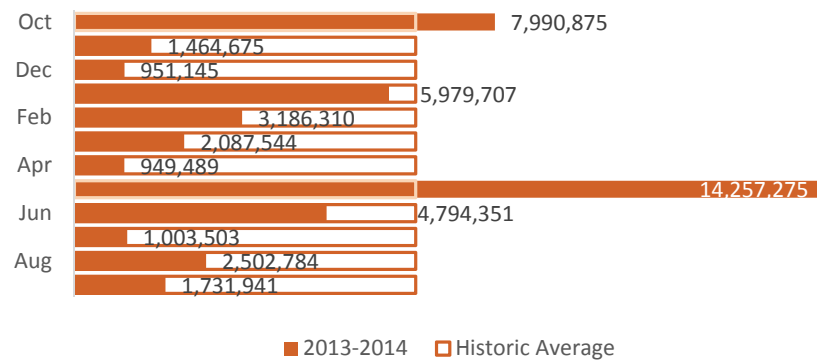
Commercial Permit Review Time (in days)



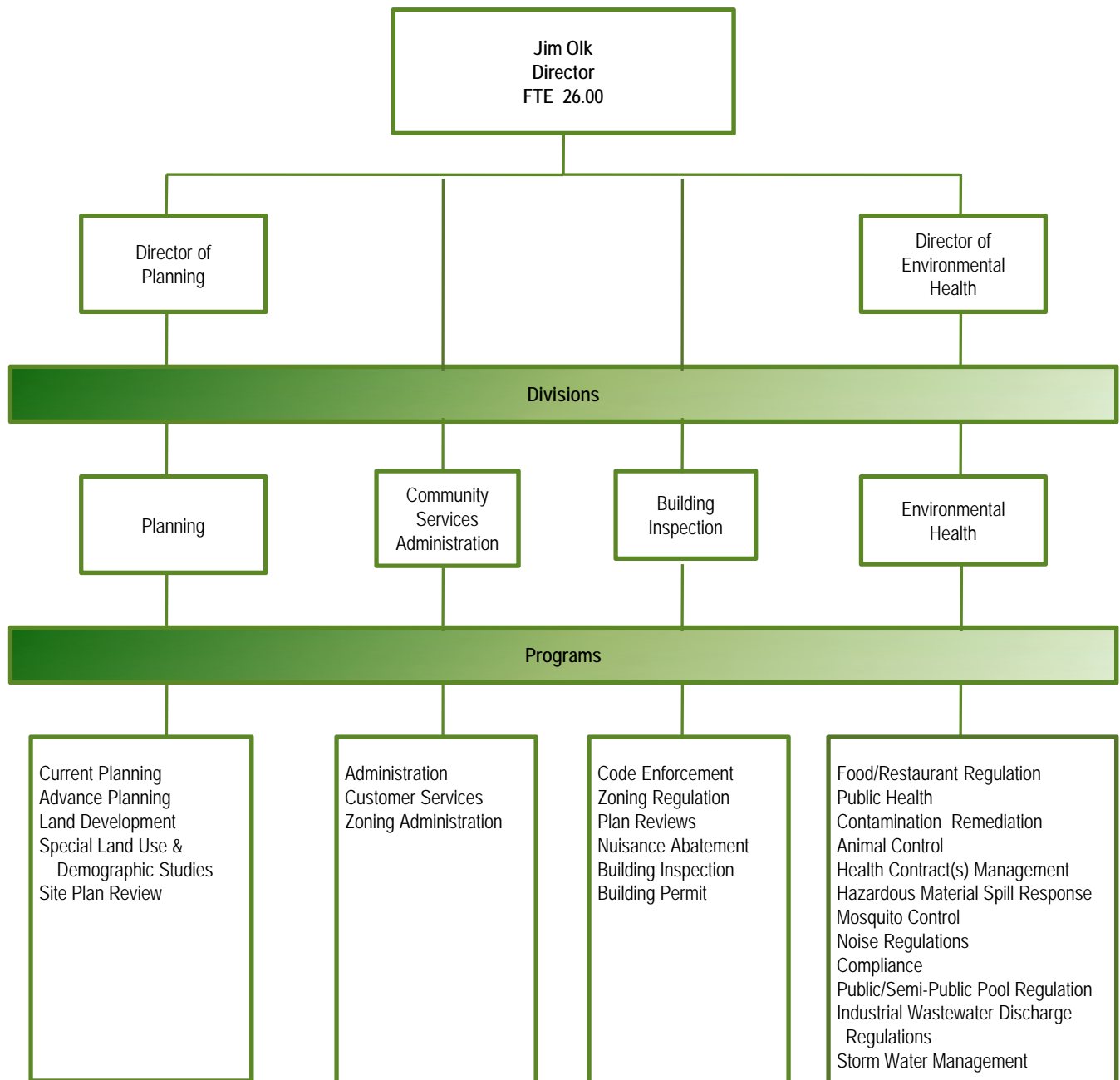
Number of Commercial Building Permits



Commercial Building Permit Value



Community Services



COMMUNITY SERVICES SUMMARY	YEAR-END		YEAR-END		% CHANGE	
	AMENDED		ADOPTED	AMENDED	ADOPTED	FROM
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	AMENDED
	2012-13	2012-13	2013-14	2013-14	2014-15	BUDGET
<i>Personal Services/Benefits</i>	\$1,974,000	\$1,981,271	\$1,955,500	\$2,030,700	\$2,182,500	7.48%
<i>Supplies</i>	91,100	76,502	79,100	88,600	92,800	4.74%
<i>Repairs & Maintenance</i>	54,900	48,893	76,800	77,700	65,000	-16.34%
<i>Services</i>	330,500	255,277	356,200	363,600	410,400	12.87%
<i>Transfers</i>	41,600	41,600	0	0	32,000	N/A
Total Department Budget	<u>\$2,492,100</u>	<u>\$2,403,543</u>	<u>\$2,467,600</u>	<u>\$2,560,600</u>	<u>\$2,782,700</u>	<u>8.67%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
COMMUNITY SERVICES ADMIN.					
<i>Personal Services/Benefits</i>	\$566,800	\$573,954	\$579,900	\$618,800	\$297,800
<i>Supplies</i>	21,200	15,848	13,300	13,300	5,700
<i>Repairs & Maintenance</i>	2,100	1,023	2,100	2,100	1,300
<i>Services</i>	74,700	38,975	81,700	71,200	22,900
Total Budget	<u>\$664,800</u>	<u>\$629,800</u>	<u>\$677,000</u>	<u>\$705,400</u>	<u>\$327,700</u>
BUILDING INSPECTION					
<i>Personal Services/Benefits</i>	\$760,300	\$766,245	\$732,100	\$749,200	\$796,800
<i>Supplies</i>	28,700	22,821	24,200	25,700	26,800
<i>Repairs & Maintenance</i>	16,500	14,665	25,200	25,200	21,100
<i>Services</i>	83,600	67,181	88,000	67,400	88,400
<i>Transfers</i>	41,600	41,600	0	0	32,000
Total Budget	<u>\$930,700</u>	<u>\$912,512</u>	<u>\$869,500</u>	<u>\$867,500</u>	<u>\$965,100</u>
PLANNING					
<i>Personal Services/Benefits</i>	\$0	\$0	\$0	\$0	\$358,300
<i>Supplies</i>	0	0	0	0	7,600
<i>Repairs & Maintenance</i>	0	0	0	0	800
<i>Services</i>	0	0	0	0	53,800
Total Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$420,500</u>
ENVIRONMENTAL HEALTH					
<i>Personal Services/Benefits</i>	\$646,900	\$641,072	\$643,500	\$662,700	\$729,600
<i>Supplies</i>	41,200	37,833	41,600	49,600	52,700
<i>Repairs & Maintenance</i>	36,300	33,205	49,500	50,400	41,800
<i>Services</i>	172,200	149,121	186,500	225,000	245,300
Total Budget	<u>\$896,600</u>	<u>\$861,231</u>	<u>\$921,100</u>	<u>\$987,700</u>	<u>\$1,069,400</u>

PUBLIC WORKS

The Public Works department is comprised of six divisions that are split between the City's General Fund (governmental activities) and Enterprise Funds (business-type activities). The Administration, Solid Waste Collection and Street Maintenance divisions are funded through the City's General Fund, while the Water & Sewer Administration and Water & Sewer Operations divisions are funded through the City's Water & Sewer Enterprise Fund, and the Stormwater Utilities division is funded through the City's Stormwater Utility Enterprise Fund. (The Enterprise Funds are displayed separately.)

The Administration division provides the planning, direction, and control of the daily operations for all divisions within the department, and administers the design of infrastructure improvements related to water distribution, sanitary sewer collection, streets, drainage, and creeks. This division also administers capital improvement projects, platting and permitting, traffic and thoroughfare improvements, evaluates the impact of new developments, and coordinates transportation planning activities with other governmental agencies.

The Solid Waste Collection division monitors and inspects contractor operations at the municipal solid waste landfill, which is operated by a private corporation through a Management and Operations Agreement with the City. This facility is operated in compliance with the Texas Commission on Environmental Quality rules and regulations. The division also oversees a contract with another private corporation for the collection and disposal of twice-per-week residential garbage collection, all municipal solid waste from City properties and special events, and the drop-off recycling program. This division also provides once-per-week brush and bulky item collection and annual garbage sack delivery. Recyclable material(s) drop-off points are located at Don Showman Park and Oran Good Park.

The Street Maintenance division provides concrete and asphalt street maintenance, construction inspection, severe weather response, street sweeping, crack sealing, stormwater drainage facility maintenance, traffic markings and buttons, barricade maintenance, sidewalk repairs, and pavement repairs for utility cuts and water main replacements. This division also operates and maintains the traffic signal and school beacon systems, maintains street signs, and assists other divisions such as Water & Sewer Operations and the Parks & Recreation departments with various projects.

The Water & Sewer Administration division provides the planning, direction and control of the daily utility operations, and administers capital improvement projects.

The Water & Sewer Operations division provides 24-hour, 7 day a week water and sewer service, main repairs, valve operation, service line maintenance, plant operation, repairs and improvements to the water and sewer system. The division also provides fire hydrant maintenance and water meter reading.

The Stormwater Utilities division is accounted for in a Stormwater Utility Fund established in fiscal year 2014-15 to prevent flooding, preserve streams, minimize water pollution, protect infrastructure, and to operate the City's stormwater system in a more effective manner to fully comply with state and federal regulatory requirements. Operations are completely financed through fees for services.

2014-15 GOALS & OBJECTIVES

1. Implement recycling program as directed by the City Council. *(Core Value 4)*
2. Continue process for expansion of the landfill, and implement the next appropriate expansion phase. *(Core Value 5)*
3. Update and implement comprehensive infrastructure improvement plans for streets, sewer and water and develop a long term funding/upgrade program. *(Core Value 5)*
4. Install ornamental street signs according to the annual plan. *(Core Value 5)*

5. Construct extension of trail system according to the Trail Master Plan as funds are available. *(Core Value 5)*
6. Work with a consultant to implement a Stormwater Program and fee after City Council approval. *(Core Value 5)*
7. Continue the operation of the Citizen Convenience Station. *(Core Value 5)*
8. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
9. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

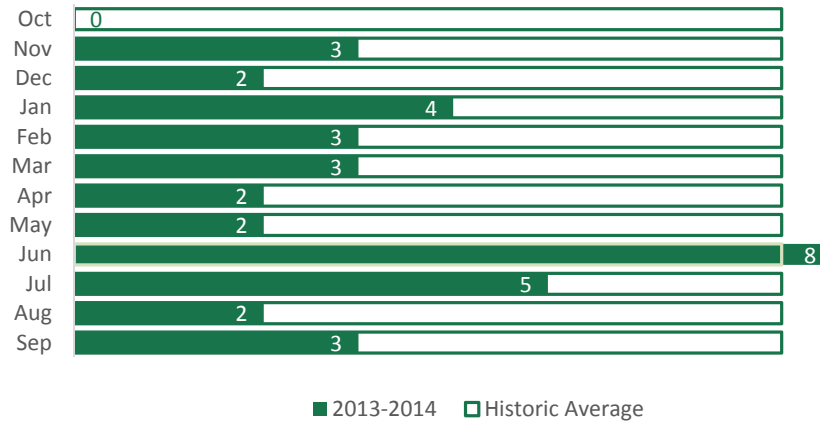
BUDGET HIGHLIGHTS

1. Continue to expand the automated meter reading system. *(Core Value 5)*
2. Continue to video and clean sewer trunk mains in preparation for needed sewer main rehabilitation projects. *(Core Value 5)*
3. Complete the rehabilitation of the Hutton Lift Station. *(Core Value 5)*
4. Begin the design for the rehabilitation of the Farmers Branch Office Park (FBOP) Lift Station. *(Core Value 5)*
5. Design and construct a new lift station on the west side of the City to support new development. *(Core Value 5)*
6. Purchase a new camera van (\$300,000) to replace existing unit purchased in 2006. This unit is used to televise sanitary sewer mains and services to determine pipe condition, locate needed repairs, and to comply with requirements of the City's Stormwater Management Program Phase II MS4 Permit as required by the Texas Commission on Environmental Quality (TCEQ). *(Core Value 5)*
7. Supplement street sweeping of residential areas by contracting services (\$50,000) four times per year. Street sweeping is a requirement of the City's Stormwater Management Program Phase II Permit as required by TCEQ. *(Core Value 5)*
8. Purchase a new vacuum street sweeper (\$220,000) with funds from a new stormwater utility fee. Street sweeping is a requirement of the City's Stormwater Management Program Phase II Permit as required by TCEQ. *(Core Value 5)*
9. Participate with Dallas County in the Community Development Block Grant program for the partial reconstruction of Nestle Street (\$95,937). *(Core Value 5)*
10. Double the large meter replacement budget from \$50,000 to \$100,000 to help reduce water loss and increase revenues. *(Core Value 5)*
11. Add two full-time positions to the Streets division to assist with the duties related to the City's Stormwater Management Program Phase II Permit for inlet protection as required by TCEQ and to assist in the maintenance of the City's infrastructure including streets, alleys, sidewalks and traffic signals. *(Core Value 5)*
12. Purchase a new Heavy Duty Concrete Truck (\$195,000) to replace the existing unit purchased in 2000. *(Core Value 5)*

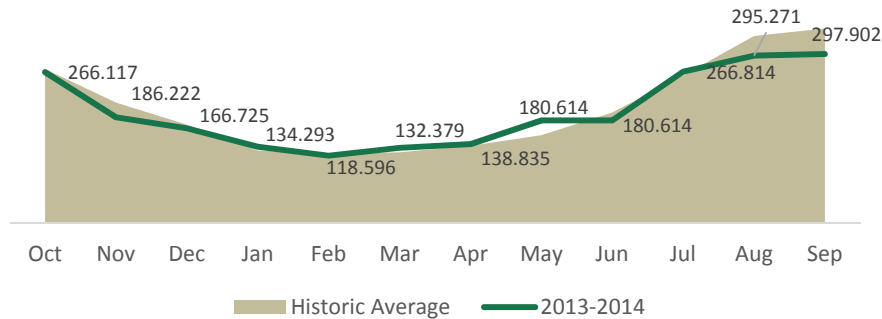
13. Increase the household hazardous waste budget by \$15,000 due to increased participation over prior years. This program is a requirement of the City's Stormwater Management Program Phase II Permit as required by TCEQ. (Core Value 5)

PERFORMANCE MEASURES

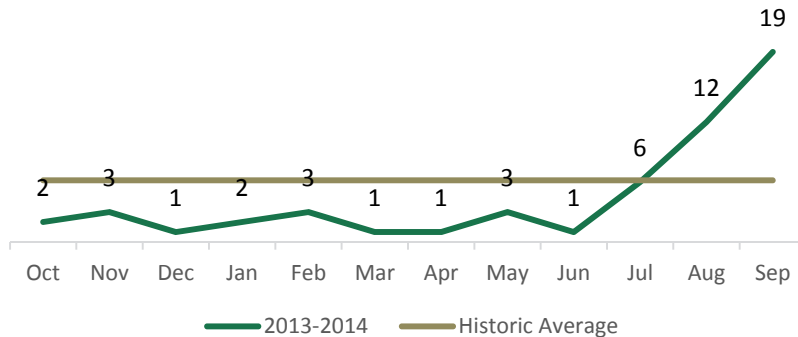
Emergency Signal Repairs



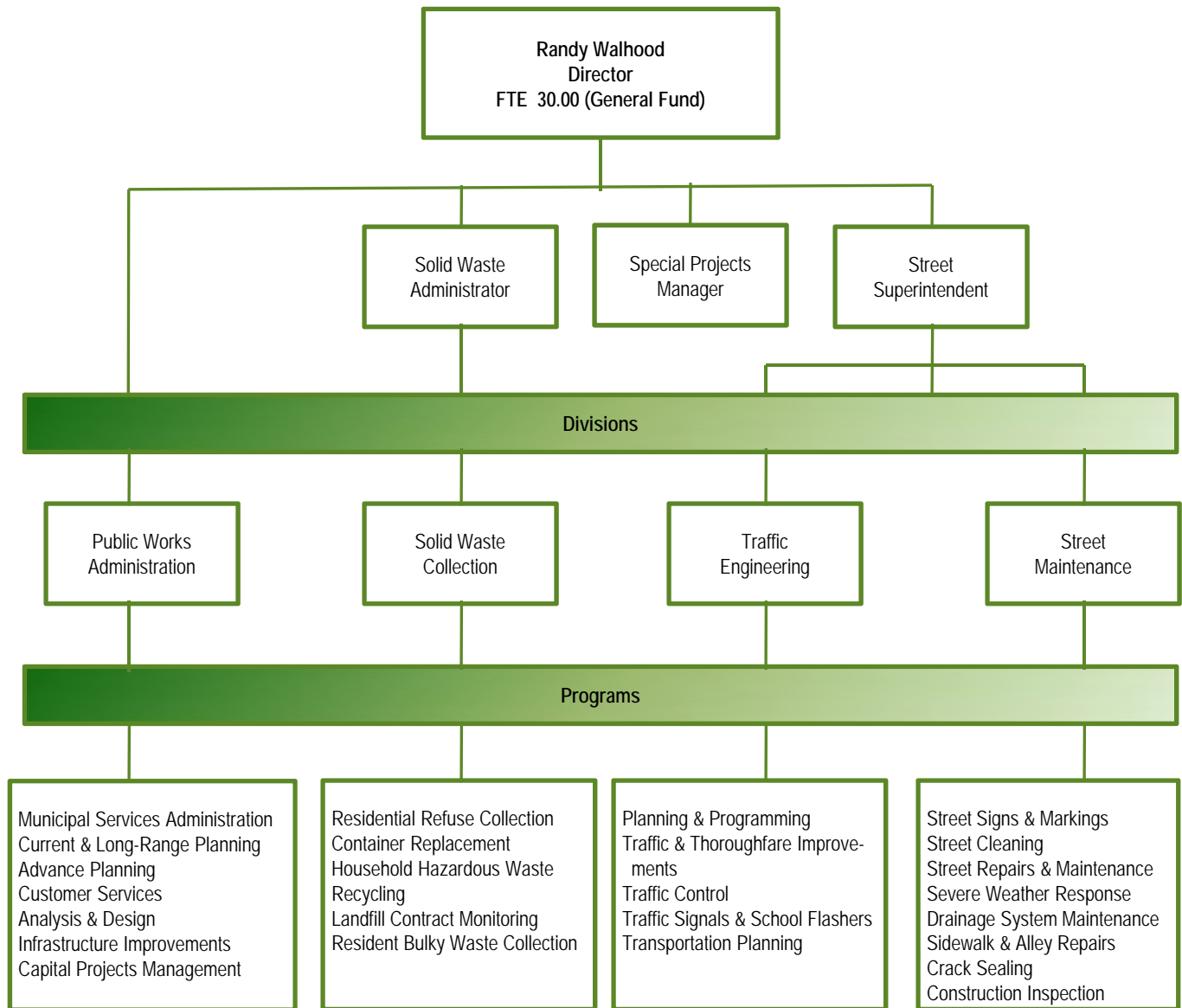
Gallons Water Consumed (measured in millions)



Water Main Breaks



Public Works



The Public Works Department also includes Water & Sewer Administration , Water & Sewer Operations and Stormwater Utilities, which are detailed in the Enterprise Fund section of this document.

PUBLIC WORKS SUMMARY	YEAR-END		ADOPTED		ADOPTED		% CHANGE FROM AMENDED BUDGET
	AMENDED BUDGET	ACTUAL	BUDGET	AMENDED BUDGET	BUDGET	BUDGET	
	2012-13	2012-13	2013-14	2013-14	2014-15		
<i>Personal Services/Benefits</i>	\$2,195,500	\$2,183,913	\$2,293,300	\$2,317,200	\$2,487,500		7.35%
<i>Purchased Prof & Tech Services</i>	823,800	812,485	1,004,700	846,900	868,400		2.54%
<i>Supplies</i>	184,500	161,046	189,100	190,600	172,900		-9.29%
<i>Repairs & Maintenance</i>	1,758,900	1,695,342	1,809,000	2,060,800	1,840,700		-10.68%
<i>Services</i>	614,000	585,485	636,800	648,700	711,400		9.67%
<i>Production & Disposal</i>	222,400	217,338	252,400	252,400	280,200		11.01%
<i>Transfers</i>	240,900	240,900	15,300	15,300	318,500		1981.70%
Total Department Budget	<u>\$6,040,000</u>	<u>\$5,896,509</u>	<u>\$6,200,600</u>	<u>\$6,331,900</u>	<u>\$6,679,600</u>		5.49%

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
PUBLIC WORKS ADMINISTRATION					
<i>Personal Services/Benefits</i>	\$552,300	\$549,352	\$596,200	\$607,200	\$607,200
<i>Supplies</i>	9,400	7,372	9,200	9,200	16,400
<i>Repairs & Maintenance</i>	5,300	3,332	4,100	4,100	4,400
<i>Services</i>	31,100	21,420	33,500	33,500	35,500
<i>Transfers</i>	5,400	5,400	5,300	5,300	0
Total Budget	<u>\$603,500</u>	<u>\$586,876</u>	<u>\$648,300</u>	<u>\$659,300</u>	<u>\$663,500</u>
SOLID WASTE COLLECTION					
<i>Personal Services/Benefits</i>	\$457,500	\$455,410	\$516,600	\$484,400	\$518,600
<i>Purchased Prof & Tech Services</i>	823,800	812,485	1,004,700	846,900	868,400
<i>Supplies</i>	91,100	77,567	111,600	113,100	81,000
<i>Repairs & Maintenance</i>	162,400	144,174	200,200	201,800	175,300
<i>Services</i>	41,200	30,510	56,300	48,200	58,900
<i>Production & Disposal</i>	222,400	217,338	252,400	252,400	280,200
<i>Transfers</i>	174,000	174,000	0	0	14,000
Total Budget	<u>\$1,972,400</u>	<u>\$1,911,484</u>	<u>\$2,141,800</u>	<u>\$1,946,800</u>	<u>\$1,996,400</u>
STREET MAINTENANCE					
<i>Personal Services/Benefits</i>	\$1,185,700	\$1,179,151	\$1,180,500	\$1,225,600	\$1,361,700
<i>Supplies</i>	84,000	76,107	68,300	68,300	75,500
<i>Repairs & Maintenance</i>	1,591,200	1,547,836	1,604,700	1,854,900	1,661,000
<i>Services</i>	541,700	533,555	547,000	567,000	617,000
<i>Transfers</i>	61,500	61,500	10,000	10,000	304,500
Total Budget	<u>\$3,464,100</u>	<u>\$3,398,149</u>	<u>\$3,410,500</u>	<u>\$3,725,800</u>	<u>\$4,019,700</u>



**FARMERS
BRANCH**

POLICE

The mission of the Police department is to assure each citizen the opportunity to enjoy life in peace and freedom from criminal acts. Through a commitment to work in partnership with citizens to provide courteous professional services the department will fairly and impartially carry out its mission with P.R.I.D.E. (Partnership, Respect, Innovation, Dedication, and Excellence).

Functions of the police department are divided among six divisions (Administration, Patrol, Investigations, Training, Detention, and Communications) that fall under two sections (Support Services and Patrol). Each section is commanded by a Deputy Chief.

The Administration division is responsible for administration, leadership, direction, support, and coordination for all divisions. The Patrol division is the largest division and is primarily responsible for providing a full range of police services to a small geographic area (beat) including identifying and solving problems that lead to crime and disorder, responding to calls for service, enforcing traffic laws and providing police presence in addition to K-9 services. The Investigations division provides youth services and follow-up investigations of all reported criminal offenses within the City including filing criminal cases in the court of jurisdiction. The Detention division operates our municipal jail, a short term holding facility for prisoners until they are released on bond or transferred to a long term facility. The Training division is responsible for training new recruits as well as coordinating training for incumbent officers to keep the Police department compliant with the requirements of the Texas Commission on Law Enforcement Standards and Education. The Communications division is responsible for answering 9-1-1 calls and provides dispatch service for police, fire and emergency medical services (EMS) personnel.

2014-15 GOALS & OBJECTIVES

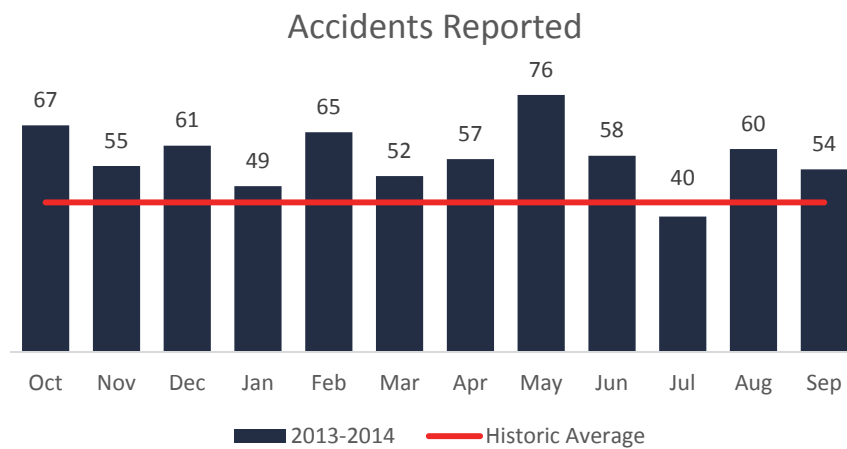
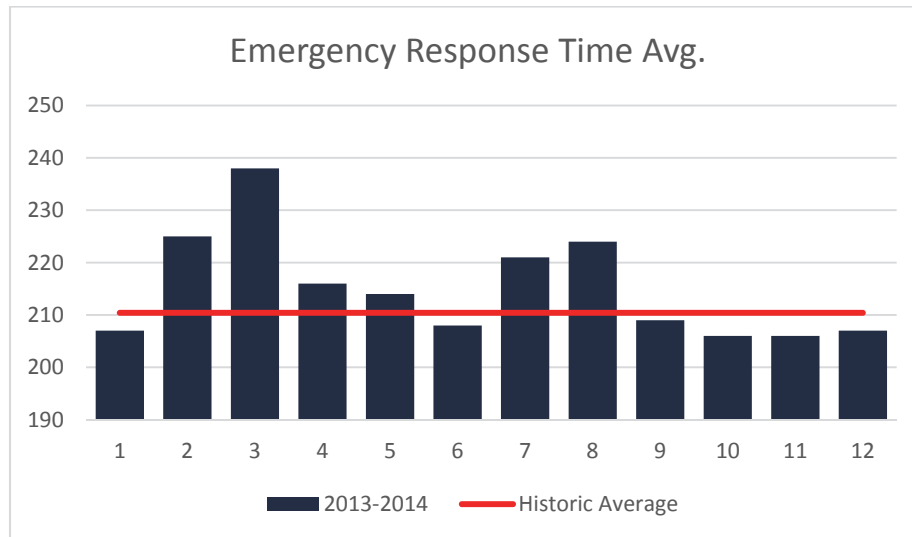
1. Use innovative programs and technology to increase service levels to the citizens. *(Core Value 1)*
2. Arrive on the scene for emergency police calls in less than 4 minutes. *(Core Value 1)*
3. Maintain levels of UCR violent crimes (homicide, rape, robbery and aggravated assault) and UCR property crimes (vehicle burglary, auto theft, and residential and commercial burglaries) below the 5-year average (the average of the previous 20 quarters). *(Core Value 1)*
4. Maintain a level of proactive patrol hours of at least 40% of total hours available. *(Core Value 1)*
5. Complete installation of the Harris P-25 Digital Public Safety 800MHz radio system. *(Core Value 1)*
6. Maintain a fitness/wellness program for sworn officers, with officers maintaining a total of 500 hours of on-duty fitness training per quarter. *(Core Value 1)*
7. Move forward with combined dispatch (North Texas Emergency Communications Center). *(Core Value 1)*
8. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*

BUDGET HIGHLIGHTS

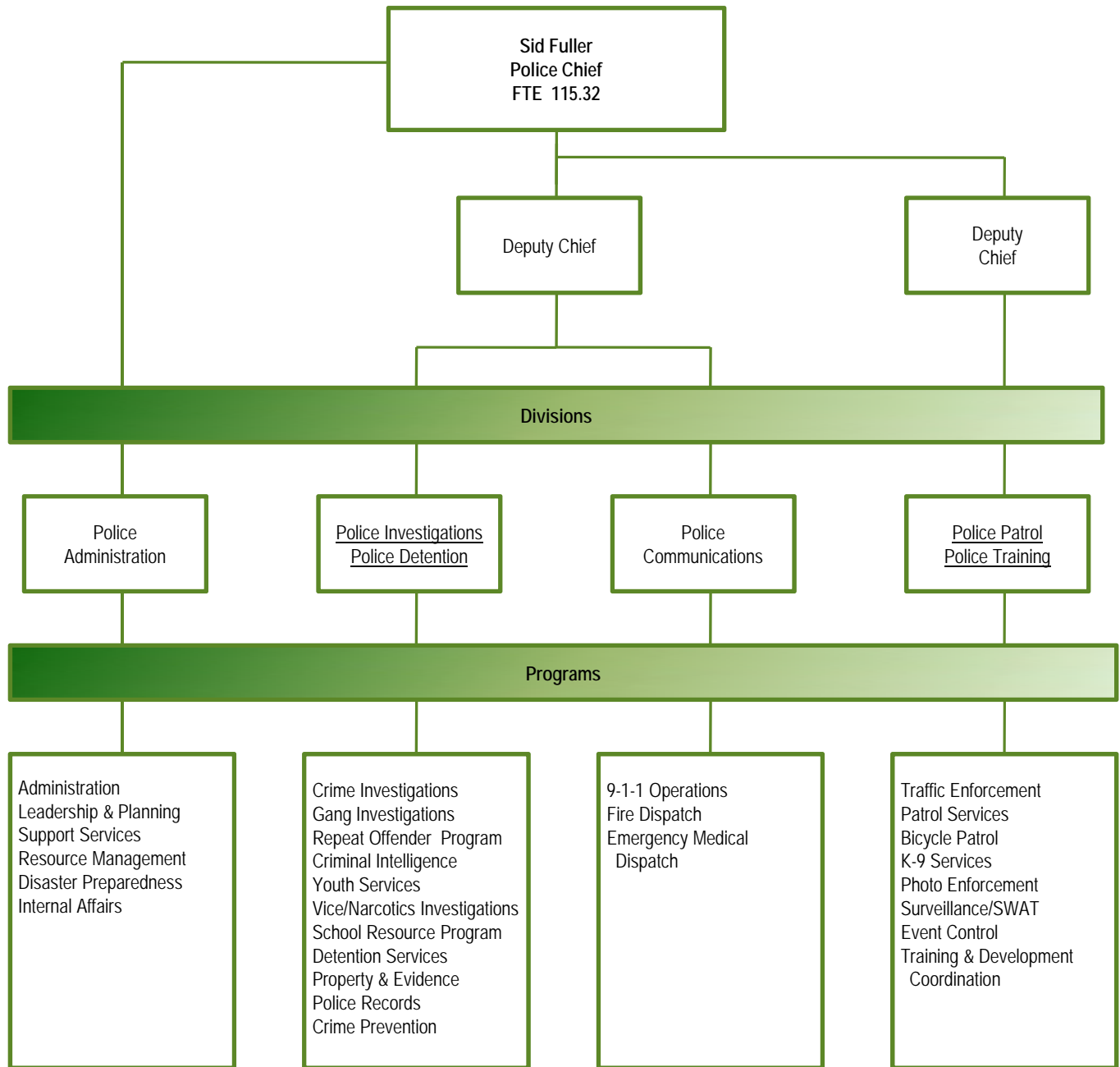
1. Project startup costs for combined dispatch. *(Core Value 1)*
2. Increase child safety by adding ninth School Crossing Guard. *(Core Value 1)*

3. Purchase crime prediction software and license plate data sharing software to increase the safety of our citizens. (*Core Value 1*)
4. Routine replacement of six police vehicles. (*Core Value 1*)

PERFORMANCE MEASURES



Police



POLICE SUMMARY	YEAR-END		ADOPTED BUDGET 2013-14	YEAR-END		% CHANGE FROM AMENDED BUDGET
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET 2012-13	2012-13		BUDGET 2013-14	BUDGET 2014-15	
<i>Personal Services/Benefits</i>	\$10,182,400	\$10,101,159	\$10,176,900	\$10,037,400	\$9,984,200	-0.53%
<i>Supplies</i>	428,500	350,769	400,400	411,800	408,300	-0.85%
<i>Repairs & Maintenance</i>	701,200	671,815	945,900	937,900	777,700	-17.08%
<i>Services</i>	408,000	380,954	474,800	591,800	1,496,500	152.87%
<i>Transfers</i>	57,000	57,000	346,000	346,000	279,000	-19.36%
Total Department Budget	<u>\$11,777,100</u>	<u>\$11,561,697</u>	<u>\$12,344,000</u>	<u>\$12,324,900</u>	<u>\$12,945,700</u>	<u>5.04%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
POLICE ADMINISTRATION					
<i>Personal Services/Benefits</i>	\$835,000	\$837,369	\$818,100	\$835,500	\$852,300
<i>Supplies</i>	49,100	43,800	49,100	55,900	52,700
<i>Repairs & Maintenance</i>	51,500	50,658	212,800	230,200	231,600
<i>Services</i>	162,800	156,776	163,400	166,900	324,700
<i>Transfers</i>	0	0	63,000	63,000	52,000
Total Budget	<u>\$1,098,400</u>	<u>\$1,088,603</u>	<u>\$1,306,400</u>	<u>\$1,351,500</u>	<u>\$1,513,300</u>
POLICE INVESTIGATIONS					
<i>Personal Services/Benefits</i>	\$1,762,800	\$1,756,601	\$1,691,900	\$1,753,400	\$1,761,500
<i>Supplies</i>	53,200	38,721	49,400	49,400	47,600
<i>Repairs & Maintenance</i>	39,400	30,608	41,400	41,400	39,500
<i>Services</i>	20,600	11,292	20,600	20,600	26,900
Total Budget	<u>\$1,876,000</u>	<u>\$1,837,222</u>	<u>\$1,803,300</u>	<u>\$1,864,800</u>	<u>\$1,875,500</u>
POLICE PATROL					
<i>Personal Services/Benefits</i>	\$5,136,500	\$5,137,577	\$5,105,600	\$5,155,400	\$5,164,300
<i>Supplies</i>	305,800	249,801	285,000	289,600	291,400
<i>Repairs & Maintenance</i>	279,200	278,368	351,600	351,200	337,300
<i>Services</i>	22,000	17,053	30,100	30,100	30,100
<i>Transfers</i>	27,000	27,000	160,000	160,000	227,000
Total Budget	<u>\$5,770,500</u>	<u>\$5,709,799</u>	<u>\$5,932,300</u>	<u>\$5,986,300</u>	<u>\$6,050,100</u>
POLICE DETENTION					
<i>Personal Services/Benefits</i>	\$977,600	\$963,933	\$1,061,000	\$973,600	\$1,062,600
<i>Supplies</i>	17,800	16,457	15,300	15,300	15,000
<i>Repairs & Maintenance</i>	7,600	7,403	7,600	7,600	9,500
<i>Services</i>	3,200	653	3,200	3,200	3,200
<i>Transfers</i>	0	0	30,000	30,000	0
Total Budget	<u>\$1,006,200</u>	<u>\$988,446</u>	<u>\$1,117,100</u>	<u>\$1,029,700</u>	<u>\$1,090,300</u>
POLICE COMMUNICATIONS					
<i>Personal Services/Benefits</i>	\$1,206,500	\$1,155,107	\$1,240,100	\$1,068,500	\$892,300
<i>Supplies</i>	2,100	1,990	1,100	1,100	1,100
<i>Repairs & Maintenance</i>	323,500	304,778	332,500	307,500	159,800
<i>Services</i>	195,500	192,938	253,600	367,100	1,107,200
<i>Transfers</i>	30,000	30,000	93,000	93,000	0
Total Budget	<u>\$1,757,600</u>	<u>\$1,684,813</u>	<u>\$1,920,300</u>	<u>\$1,837,200</u>	<u>\$2,160,400</u>
POLICE TRAINING					
<i>Personal Services/Benefits</i>	\$264,000	\$250,572	\$260,200	\$251,000	\$251,200
<i>Supplies</i>	500	0	500	500	500
<i>Services</i>	3,900	2,242	3,900	3,900	4,400
Total Budget	<u>\$268,400</u>	<u>\$252,814</u>	<u>\$264,600</u>	<u>\$255,400</u>	<u>\$256,100</u>

FIRE

The Fire department's primary function and responsibility to the citizens of Farmers Branch is to protect lives and property from fire and to provide emergency medical assistance. The department consists of three divisions: Administration/Training, Operations and Fire Prevention. The department is responsible for fire suppression, emergency medical services, rescue operations, emergency management, fire safety inspections, public fire prevention education programs, code enforcement, building and site plan review, fire investigations, and training of personnel.

2014-15 GOALS & OBJECTIVES

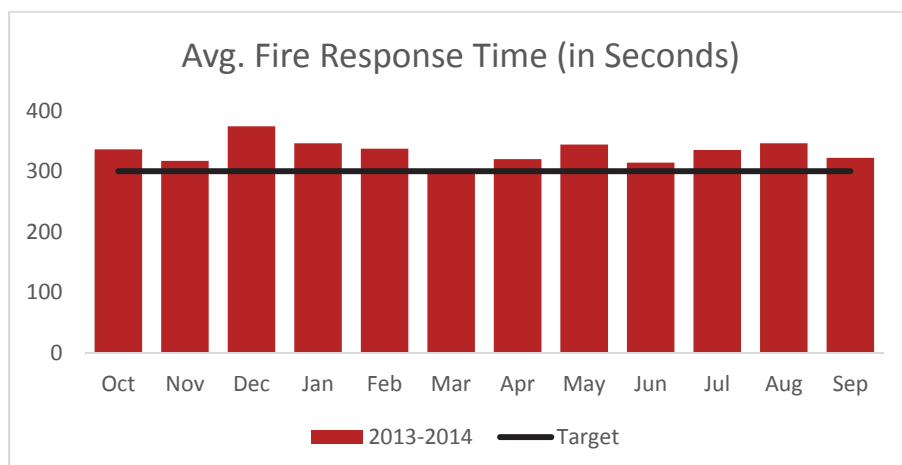
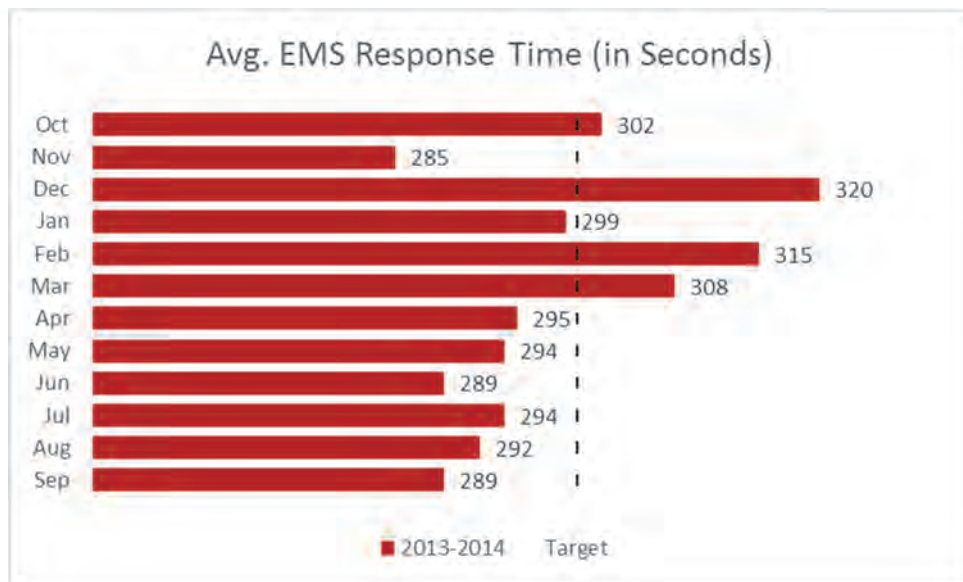
1. Achieve a 90th percentile total response time for fire and rescue calls of less than or equal to 6:20 minutes. *(Core Value 1)*
2. Achieve a 90th percentile total response time for emergency EMS calls of less than or equal to 6:00 minutes. *(Core Value 1)*
3. Achieve an effective response force (ERF) of 17 firefighters on location at working structure fires that require 1st alarm assignment in under 8:00 minutes of travel time. *(Core Value 1)*
4. Achieve an average dispatch to on location response time for emergency fire, rescue, and EMS calls of less than or equal to 5:00 minutes. *(Core Value 1)*
5. Inspect 65 percent of base commercial buildings on an annual basis. *(Core Value 1)*
6. Finalize a plan for a joint training facility and make recommendations for implementation phases and funding. *(Core Value 1)*
7. Support the implementation of the Harris P-25 Digital Public Safety 800MHz radio system. *(Core Value 1)*
8. Establish Combined Dispatch Local Government Corporation and move project forward. *(Core Value 1)*
9. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
10. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

BUDGET HIGHLIGHTS

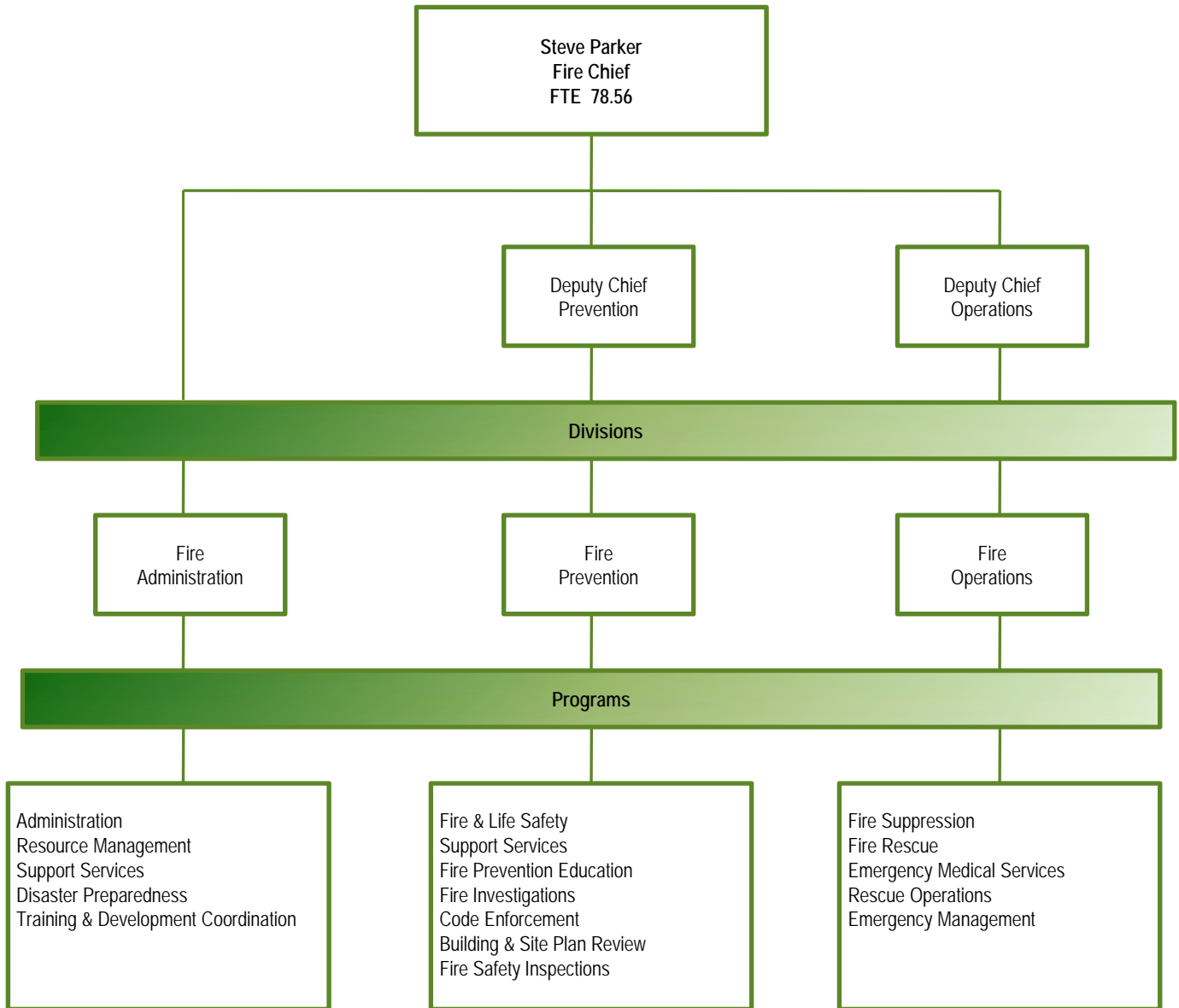
1. Begin the Texas Fire Chief's Association's "Best Practices" recognition program. *(Core Value 1)*
2. Complete "Blue Card Command" fireground command training program for all officers. This includes having two chief officers complete the train-the-trainer program along with securing the required AV equipment to allow for "hands-on" fireground simulation training scenarios. *(Core Value 1)*
3. Improve paramedic ambulance service from Fire Station No. 1 and increase overall EMS performance and reliability across the City by purchasing a fourth ambulance. *(Core Value 1-FD Objectives 2 & 4)*
4. Improve paramedic ambulance service and increase overall EMS performance and reliability across the City by increasing the Fire Operations division overtime account by \$22,000 to staff M-131 at Fire Station No. 1. *(Core Value 1-FD Objectives 2, 3 & 4)*

5. Replace 14 sets of bunker gear and 20 pairs of fire boots that have come to the end of their Texas Commission on Fire Protection approved service life. *(Core Value 1)*
6. Replace all rescue rope that has come to the end of its National Fire Protection Agency approved service life and provide technical rope rescue training to 6 firefighters. *(Core Value 1)*
7. Provide bridge training to 8 new firefighter/paramedics to allow them to become BIOTEL approved field paramedics. Send the last remaining (3) Emergency Medical Technician-Basic's to paramedic school. *(Core Value 1-FD Objective 2)*
8. Increase the Fire Operations division's training program to address the influx of new firefighters and officers. Training focus is on fireground incident command, heavy rescue/extrication, and live fire training. *(Core Value 1)*
9. Fund Farmers Branch's 20.10% portion of the \$2,800,000 joint (Addison, Carrollton, Coppell, Farmers Branch) fire training facility. *(Core Value 1-FD Objective 7)*

PERFORMANCE MEASURES



Fire



FIRE SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET 2013-14	YEAR-END AMENDED		% CHANGE FROM AMENDED BUDGET
	BUDGET 2012-13	ACTUAL 2012-13		BUDGET 2013-14	ADOPTED BUDGET 2014-15	
<i>Personal Services/Benefits</i>	\$8,460,000	\$8,506,286	\$8,324,900	\$8,417,000	\$8,420,800	0.05%
<i>Supplies</i>	329,100	317,985	304,800	304,800	356,100	16.83%
<i>Repairs & Maintenance</i>	383,300	365,792	518,600	533,700	541,500	1.46%
<i>Services</i>	197,400	189,217	217,100	223,500	259,100	15.93%
<i>Transfers</i>	235,200	235,200	645,000	645,000	193,000	-70.08%
Total Department Budget	<u>\$9,605,000</u>	<u>\$9,614,480</u>	<u>\$10,010,400</u>	<u>\$10,124,000</u>	<u>\$9,770,500</u>	<u>-3.49%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
FIRE ADMINISTRATION					
<i>Personal Services/Benefits</i>	\$773,400	\$774,356	\$640,100	\$660,400	\$660,700
<i>Supplies</i>	42,700	39,484	37,400	37,400	37,400
<i>Repairs & Maintenance</i>	72,100	70,191	186,000	198,800	221,400
<i>Services</i>	55,300	54,641	58,000	64,400	69,200
Total Budget	<u>\$943,500</u>	<u>\$938,672</u>	<u>\$921,500</u>	<u>\$961,000</u>	<u>\$988,700</u>
FIRE PREVENTION					
<i>Personal Services/Benefits</i>	\$480,700	\$481,373	\$476,200	\$485,300	\$491,600
<i>Supplies</i>	19,500	19,415	16,500	16,500	19,100
<i>Services</i>	10,000	9,750	12,000	12,000	12,600
Total Budget	<u>\$510,200</u>	<u>\$510,538</u>	<u>\$504,700</u>	<u>\$513,800</u>	<u>\$523,300</u>
FIRE OPERATIONS					
<i>Personal Services/Benefits</i>	\$7,205,900	\$7,250,557	\$7,208,600	\$7,271,300	\$7,268,500
<i>Supplies</i>	266,900	259,086	250,900	250,900	299,600
<i>Repairs & Maintenance</i>	311,200	295,601	332,600	334,900	320,100
<i>Services</i>	132,100	124,826	147,100	147,100	177,300
<i>Transfers</i>	235,200	235,200	645,000	645,000	193,000
Total Budget	<u>\$8,151,300</u>	<u>\$8,165,270</u>	<u>\$8,584,200</u>	<u>\$8,649,200</u>	<u>\$8,258,500</u>

PARKS & RECREATION

The Parks and Recreation department provides beautifully maintained natural environments, parks, rights of way and green space, and a wide variety of quality recreational and entertainment opportunities for all ages.

The Parks & Recreation Administration division is responsible for planning and directing the long-range and day-to-day activities of the department.

The Park Maintenance division is responsible for maintenance of parks, athletic fields, medians, and other City-owned or leased property. In addition, this division provides support and implementation of all City-sponsored special events and athletic tournaments.

The Recreation division is responsible for implementing and maintaining year-round recreational and educational programs for all ages. Included with the day-to-day operation of the Recreation Center is the planning and implementation of a variety of family oriented activities. The Athletic Section is responsible for youth and adult athletic programs. As a liaison between the City and the athletic leagues, responsibilities include scheduling of the athletic facilities, securing tournaments that generate hotel room rentals, publicity for specific events, and working with the Economic Development & Tourism Office to coordinate needs for athletic tournaments.

The Aquatics division is responsible for the safety of participants, water quality, overall pool maintenance, and water-related instruction.

The Senior Center division facilitates use of the Senior Center. Programming for the Senior Center is designed to meet the needs of the senior population through activities for their social, mental, and physical well-being.

The Events division is responsible for planning, promoting and management of large special events including Stars and Strings, Independence Day, Bloomin' Bluegrass, and Christmas activities.

The Historical Preservation division is responsible for operating the Historical Park site, which is open for general public use seven days a week. The division is also responsible for preserving, collecting, and interpreting the history of Texas with emphasis on Farmers Branch as well as working to provide programming to enhance tourism.

2014-15 GOALS & OBJECTIVES

1. Continue and expand the community rose program. *(Core Value 4)*
2. Continue to develop the John Burke Nature Preserve as funds are available. *(Core Value 4)*
3. Complete construction of a new aquatics facility as directed by the City Council. *(Core Value 4)*
4. Program the Bluegrass Festival as the community's signature event, beginning in 2015, and continue event celebrating liberty on Saturday of Memorial Day weekend. *(Core Value 4)*
5. Update and revamp the Trail Master Plan and coordinate with Public Works to phase in trail projects. *(Core Value 4)*
6. Seek and obtain grant funds for trail development. *(Core Value 4)*
7. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
8. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

BUDGET HIGHLIGHTS

Park Maintenance

1. Dallas County approved \$3M for the West Side Trail project (DART Farmers Branch Station to John F. Burke Nature Preserve to Campion Trail). The City's share is \$1.5M. Dallas County funding commitment is Program Year 2016 and Program Year 2017. (Core Value 7)
2. Add one full-time maintenance worker and four part-time laborers to Parks Maintenance division. (Core Value 4)
3. Valwood and Josey median enhancements, color pockets and irrigation. (Core Value 4)
4. Hire a consultant to develop a Trail Master Plan. (Core Value 4)
5. Work with Dallas County for West Side Trail connectivity to John F. Burke Nature Preserve and Campion Trail in Irving. (Core Value 4)
6. Begin design and permitting for athletic complex on the old landfill. Funds included for equipment to stockpile soil that will be appropriated as available. Securing/stockpiling soil may require budget adjustments. (Core Value 4)

Recreation

Upgrade two part-time positions to full-time Recreation Specialist. Reduce part-time Recreation Leader positions by two. (Core Value 4)

Aquatics

Operate Aquatics Center starting March of 2015. (Core Value 4)

Events

Upgrade Bloomin' Bluegrass Festival to signature event starting in 2015. (Core Value 4)

Historical Park

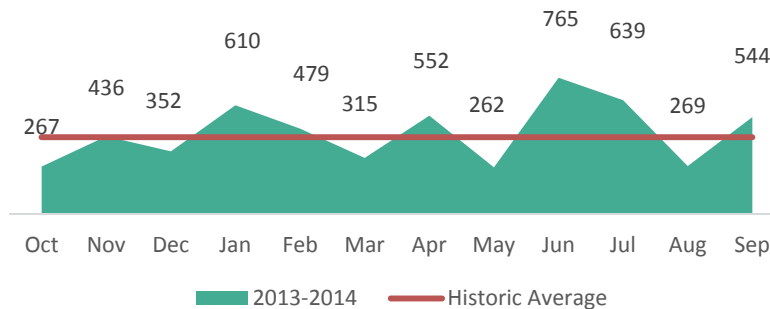
Upgrade one part-time position to full-time. Eliminate one part-time position. (Core Value 4)

SPECIAL EVENTS FUNDING

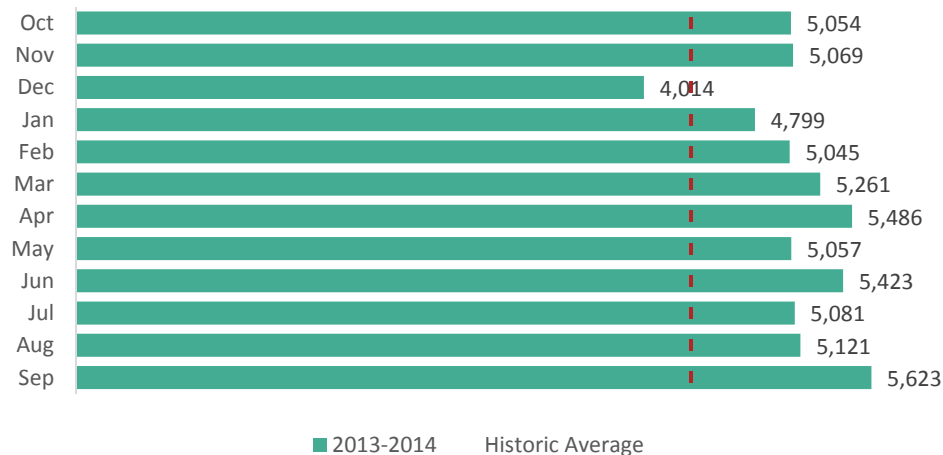
Event	Fund		Total Expense	Revenue
	General	Hotel/Motel		
Bloomin' Bluegrass	\$	\$160,000	\$160,000	\$13,000
Christmas Teas		6,200	6,200	5,300
Christmas Tour of Lights	221,100		221,100	
Christmas Tree Lighting	24,500	5,000	29,500	4,200
Daddy Daughter Dance	4,200		4,200	
Fishin' Fun	10,000		10,000	
Halloween in the Park	17,000		17,000	
Independence Day	36,700	18,300	55,000	2,500
Stars & Strings	80,000		80,000	8,000
Movie in the Park	3,600		3,600	
Date Night in the Park	3,600		3,600	1,500
Rosedango		5,000	5,000	
Veteran's Day				
Fundraising & Sponsorship	10,000		10,000	
	<u>\$410,700</u>	<u>\$194,500</u>	<u>\$605,200</u>	<u>\$34,500</u>

PERFORMANCE MEASURES

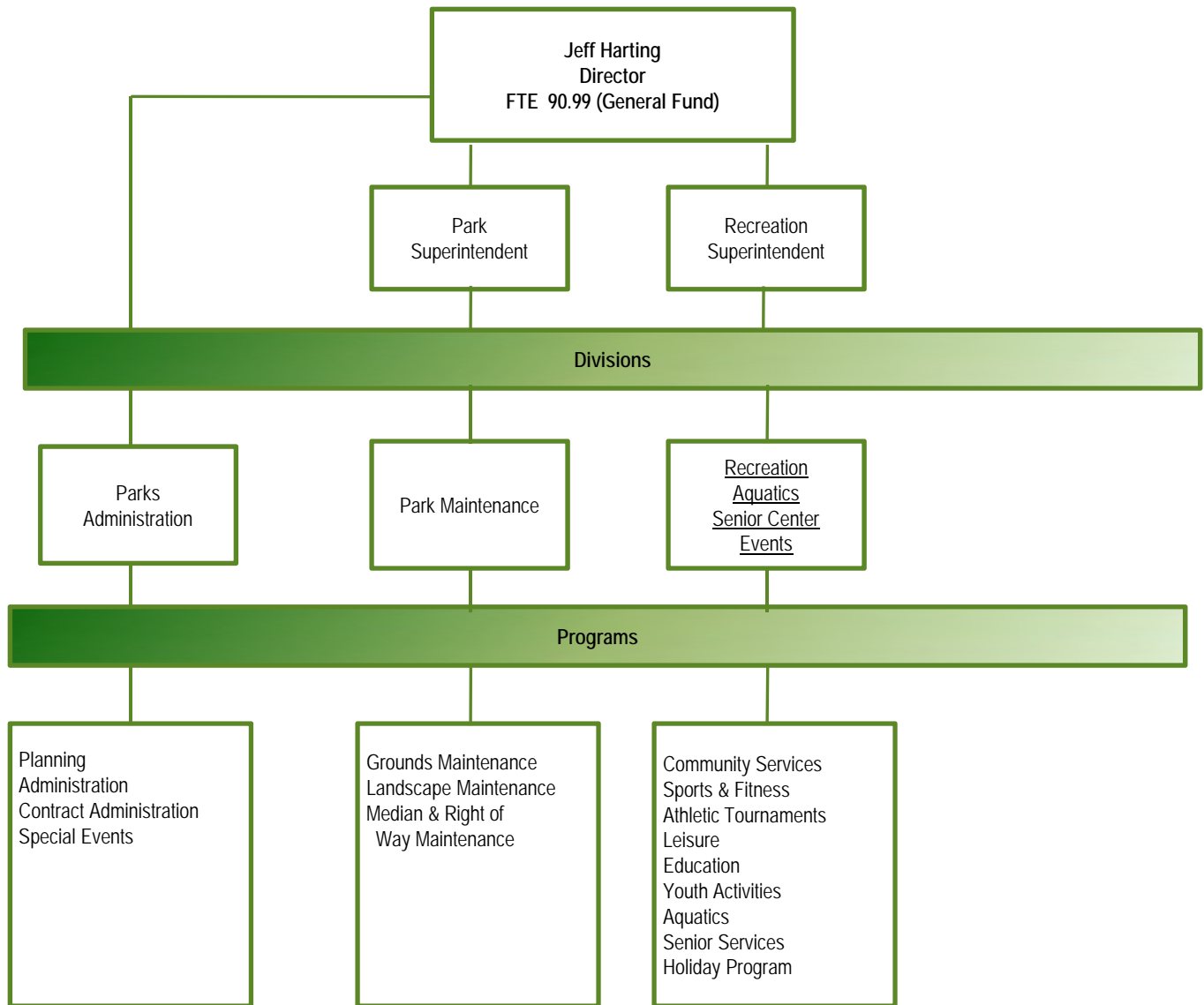
Recreation Center Class Registrations



Senior Center Program Attendance



Parks & Recreation



The Parks & Recreation Department also includes the Historical Preservation Division, which is detailed in the Hotel/Motel Fund section of this document.

PARKS & RECREATION SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET 2013-14	YEAR-END AMENDED		% CHANGE FROM AMENDED BUDGET
	BUDGET	ACTUAL		BUDGET	BUDGET	
	2012-13	2012-13		2013-14	2014-15	
<i>Personal Services/Benefits</i>	\$4,966,900	\$4,902,749	\$4,812,600	\$4,632,600	\$5,181,000	11.84%
<i>Purchased Prof & Tech Services</i>	52,500	49,017	76,100	76,100	36,100	-52.56%
<i>Supplies</i>	610,400	503,293	555,700	540,100	591,700	9.55%
<i>Repairs & Maintenance</i>	952,400	906,319	1,316,000	1,317,200	1,321,100	0.30%
<i>Services</i>	1,585,800	1,454,117	1,128,700	1,049,700	1,331,400	26.84%
<i>Events</i>	652,100	526,799	296,300	376,300	379,800	0.93%
<i>Transfers</i>	582,900	582,900	111,500	124,500	311,600	150.28%
Total Department Budget	\$9,403,000	\$8,925,194	\$8,296,900	\$8,116,500	\$9,152,700	12.77%

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
PARKS & RECREATION ADMIN.					
<i>Personal Services/Benefits</i>	\$365,500	\$367,744	\$467,500	\$482,900	\$493,500
<i>Supplies</i>	15,900	13,555	15,700	15,700	15,900
<i>Repairs & Maintenance</i>	3,600	3,373	3,900	3,900	3,800
<i>Services</i>	37,800	35,110	37,800	37,800	40,800
Total Budget	<u>\$422,800</u>	<u>\$419,782</u>	<u>\$524,900</u>	<u>\$540,300</u>	<u>\$554,000</u>
BUILDING MAINTENANCE					
<i>Personal Services/Benefits</i>	\$487,100	\$484,540	\$0	\$0	\$0
<i>Supplies</i>	9,700	9,057	0	0	0
<i>Repairs & Maintenance</i>	134,900	134,341	0	0	0
<i>Services</i>	517,400	478,897	0	0	0
<i>Transfers</i>	136,000	136,000	0	0	0
Total Budget	<u>\$1,285,100</u>	<u>\$1,242,835</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
PARK MAINTENANCE					
<i>Personal Services/Benefits</i>	\$2,633,200	\$2,621,127	\$2,613,800	\$2,681,000	\$2,808,100
<i>Purchased Prof & Tech Services</i>	52,500	49,017	76,100	76,100	36,100
<i>Supplies</i>	355,400	280,099	319,500	319,500	325,700
<i>Repairs & Maintenance</i>	670,900	635,195	755,100	755,600	756,100
<i>Services</i>	573,200	552,260	578,700	558,000	608,700
<i>Transfers</i>	438,700	438,700	50,000	50,000	301,800
Total Budget	<u>\$4,723,900</u>	<u>\$4,576,398</u>	<u>\$4,393,200</u>	<u>\$4,440,200</u>	<u>\$4,836,500</u>
RECREATION					
<i>Personal Services/Benefits</i>	\$1,005,300	\$967,128	\$881,800	\$938,600	\$876,800
<i>Supplies</i>	125,300	115,780	116,800	119,900	120,200
<i>Repairs & Maintenance</i>	73,700	73,455	371,100	399,000	357,400
<i>Services</i>	299,400	287,710	304,600	294,800	311,400
<i>Transfers</i>	0	0	55,000	68,000	0
Total Budget	<u>\$1,503,700</u>	<u>\$1,444,073</u>	<u>\$1,729,300</u>	<u>\$1,820,300</u>	<u>\$1,665,800</u>
AQUATICS					
<i>Personal Services/Benefits</i>	\$113,300	\$98,351	\$361,300	\$24,000	\$487,500
<i>Supplies</i>	24,000	16,315	26,000	7,300	45,300
<i>Repairs & Maintenance</i>	33,000	25,405	36,600	1,300	61,100
<i>Services</i>	46,200	26,813	84,800	75,000	251,800
<i>Transfers</i>	0	0	0	0	9,800
Total Budget	<u>\$216,500</u>	<u>\$166,884</u>	<u>\$508,700</u>	<u>\$107,600</u>	<u>\$855,500</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
SENIOR CENTER					
<i>Personal Services/Benefits</i>	\$362,500	\$363,859	\$358,500	\$373,000	\$380,700
<i>Supplies</i>	80,100	68,487	77,700	77,700	84,600
<i>Repairs & Maintenance</i>	36,300	34,550	132,100	139,800	123,200
<i>Services</i>	102,200	66,081	106,700	68,000	102,600
<i>Transfers</i>	0	0	6,500	6,500	0
Total Budget	<u>\$581,100</u>	<u>\$532,977</u>	<u>\$681,500</u>	<u>\$665,000</u>	<u>\$691,100</u>
PARK BOARD					
<i>Services</i>	<u>\$4,800</u>	<u>\$4,155</u>	<u>\$9,800</u>	<u>\$9,800</u>	<u>\$9,800</u>
Total Budget	<u>\$4,800</u>	<u>\$4,155</u>	<u>\$9,800</u>	<u>\$9,800</u>	<u>\$9,800</u>
SENIOR ADVISORY BOARD					
<i>Services</i>	<u>\$4,800</u>	<u>\$3,091</u>	<u>\$4,800</u>	<u>\$4,800</u>	<u>\$4,800</u>
Total Budget	<u>\$4,800</u>	<u>\$3,091</u>	<u>\$4,800</u>	<u>\$4,800</u>	<u>\$4,800</u>
EVENTS					
<i>Personal Services/Benefits</i>	\$0	\$0	\$129,700	\$133,100	\$134,400
<i>Repairs & Maintenance</i>	0	0	17,200	17,600	19,500
<i>Services</i>	0	0	1,500	1,500	1,500
<i>Events</i>	652,100	526,799	296,300	376,300	379,800
<i>Transfers</i>	8,200	8,200	0	0	0
Total Budget	<u>\$660,300</u>	<u>\$534,999</u>	<u>\$444,700</u>	<u>\$528,500</u>	<u>\$535,200</u>

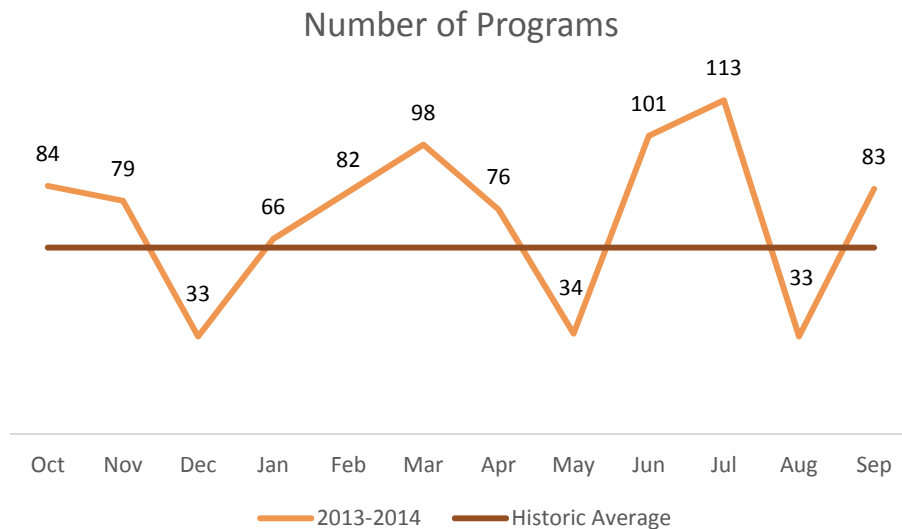
LIBRARY

The Manske Library provides information in all formats for all residents of the City. Funds for the Library are used to: 1.) encourage the use of library materials by the residents for their informational, educational, and recreational needs; 2.) to serve as the City's cultural center; 3.) to promote literacy; and, 4.) to provide maximum use of the facility and its services.

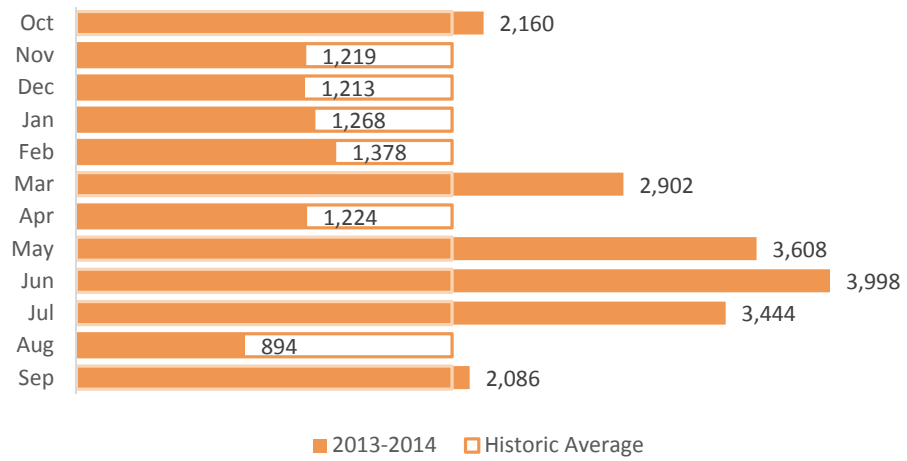
2014-15 GOALS & OBJECTIVES

1. Continue to exceed contract requirements and citizen expectations for operation and administration of the Manske Library. *(Core Value 4)*
2. Continue making improvements to the Manske Library facility with funds available. *(Core Value 4)*
3. Utilize technology to enhance library services. *(Core Value 4)*
4. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
5. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

PERFORMANCE MEASURES



Number of Attendees



Library

The Library was outsourced during the 2010-11 Fiscal Year. Current year expenses reflect outsourcing costs.

Programs

Planning & Administration
Adult Services
Youth Services
Technical Services
Circulation

LIBRARY SUMMARY	YEAR-END		ADOPTED	YEAR-END		% CHANGE FROM AMENDED BUDGET
	AMENDED	ACTUAL		AMENDED	ADOPTED	
	BUDGET 2012-13			BUDGET 2013-14	BUDGET 2014-15	
<i>Purchased Prof & Tech Services</i>	\$1,164,400	\$1,164,360	\$1,251,700	\$1,147,800	\$1,147,800	0.00%
<i>Supplies</i>	45,500	44,782	24,300	30,400	29,400	-3.29%
<i>Repairs & Maintenance</i>	13,300	11,084	101,000	186,300	184,800	-0.81%
<i>Services</i>	16,900	13,861	16,900	80,800	83,000	2.72%
<i>Transfers</i>	210,000	210,000	210,000	210,000	210,000	0.00%
Total Department Budget	\$1,450,100	\$1,444,087	\$1,603,900	\$1,655,300	\$1,655,000	-0.02%



**FARMERS
BRANCH**

ENTERPRISE FUNDS REVENUE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>					
<u>INTEREST/RENTS/CONTRIBUTIONS</u>					
INTEREST	\$4,720	\$8,000	\$8,000	\$8,000	0.04%
SUB-TOTAL	\$4,720	\$8,000	\$8,000	\$8,000	0.04%
<u>MISCELLANEOUS</u>					
RECONNECTS/SERVICE CHARGE	\$42,925	\$48,000	\$48,000	\$48,000	0.24%
LATE FEES	136,881	160,000	175,000	175,000	0.89%
MISCELLANEOUS	647	2,800	2,800	2,800	0.01%
SALE OF ASSETS	2,914	10,000	10,000	10,000	0.05%
SUB-TOTAL	\$183,367	\$220,800	\$235,800	\$235,800	1.19%
<u>CHARGES FOR SERVICES</u>					
WATER SALES	\$9,920,355	\$12,114,300	\$11,364,300	\$13,568,000	68.63%
SEWER SERVICE	4,042,658	4,281,300	4,377,900	4,903,200	24.80%
ADDISON SEWER	15,237	18,000	18,000	18,000	0.09%
TAPPING FEES	5,562	11,000	11,000	11,000	0.06%
BACKFLOW PROGRAM	27,160	25,000	25,000	25,000	0.13%
SUB-TOTAL	\$14,010,972	\$16,449,600	\$15,796,200	\$18,525,200	93.70%
TOTAL WATER & SEWER	\$14,199,059	\$16,678,400	\$16,040,000	\$18,769,000	94.93%
<u>STORMWATER UTILITY FUND</u>					
<u>CHARGES FOR SERVICES</u>					
DRAINAGE FEES	\$0	\$0	\$0	\$1,002,200	5.07%
TOTAL STORMWATER	\$0	\$0	\$0	\$1,002,200	5.07%
GRAND TOTAL	\$14,199,059	\$16,678,400	\$16,040,000	\$19,771,200	100.00%

ENTERPRISE FUNDS EXPENDITURE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>WATER & SEWER FUND</u>					
<u>PUBLIC WORKS</u>					
WATER & SEWER ADMINISTRATION	\$3,355,303	\$3,802,600	\$3,906,200	\$4,079,400	21.38%
WATER & SEWER OPERATIONS	11,785,342	13,155,400	12,710,200	14,000,000	73.37%
TOTAL WATER & SEWER	<u>\$15,140,645</u>	<u>\$16,958,000</u>	<u>\$16,616,400</u>	<u>\$18,079,400</u>	<u>94.75%</u>
<u>STORMWATER UTILITY FUND</u>					
<u>PUBLIC WORKS</u>					
STORMWATER UTILITIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,002,200</u>	5.25%
TOTAL STORMWATER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,002,200</u>	5.25%
GRAND TOTAL	<u><u>\$15,140,645</u></u>	<u><u>\$16,958,000</u></u>	<u><u>\$16,616,400</u></u>	<u><u>\$19,081,600</u></u>	<u>100.00%</u>

PUBLIC WORKS

The Public Works department is comprised of six divisions that are split between the City's General Fund (governmental activities) and Enterprise Funds (business-type activities). The Administration, Solid Waste Collection and Street Maintenance divisions are funded through the City's General Fund, while the Water & Sewer Administration and Water & Sewer Operations divisions are funded through the City's Water & Sewer Enterprise Fund, and the Stormwater Utilities division is funded through the City's Stormwater Utility Enterprise Fund. (The Enterprise Funds are displayed separately.)

The Administration division provides the planning, direction, and control of the daily operations for all divisions within the department, and administers the design of infrastructure improvements related to water distribution, sanitary sewer collection, streets, drainage, and creeks. This division also administers capital improvement projects, platting and permitting, traffic and thoroughfare improvements, evaluates the impact of new developments, and coordinates transportation planning activities with other governmental agencies.

The Solid Waste Collection division monitors and inspects contractor operations at the municipal solid waste landfill, which is operated by a private corporation through a Management and Operations Agreement with the City. This facility is operated in compliance with the Texas Commission on Environmental Quality rules and regulations. The division also oversees a contract with another private corporation for the collection and disposal of twice-per-week residential garbage collection, all municipal solid waste from City properties and special events, and the drop-off recycling program. This division also provides once-per-week brush and bulky item collection and annual garbage sack delivery. Recyclable material(s) drop-off points are located at Don Showman Park and Oran Good Park.

The Street Maintenance division provides concrete and asphalt street maintenance, construction inspection, severe weather response, street sweeping, crack sealing, stormwater drainage facility maintenance, traffic markings and buttons, barricade maintenance, sidewalk repairs, and pavement repairs for utility cuts and water main replacements. This division also operates and maintains the traffic signal and school beacon systems, maintains street signs, and assists other divisions such as Water & Sewer Operations and the Parks & Recreation departments with various projects.

The Water & Sewer Administration division provides the planning, direction and control of the daily utility operations, and administers capital improvement projects.

The Water & Sewer Operations division provides 24-hour, 7 day a week water and sewer service, main repairs, valve operation, service line maintenance, plant operation, repairs and improvements to the water and sewer system. The division also provides fire hydrant maintenance and water meter reading.

The Stormwater Utilities division is accounted for in a Stormwater Utility Fund established in fiscal year 2014-15 to prevent flooding, preserve streams, minimize water pollution, protect infrastructure, and to operate the City's stormwater system in a more effective manner to fully comply with state and federal regulatory requirements. Operations are completely financed through fees for services.

2014-15 GOALS & OBJECTIVES

1. Implement recycling program as directed by the City Council. *(Core Value 4)*
2. Continue process for expansion of the landfill, and implement the next appropriate expansion phase. *(Core Value 5)*
3. Update and implement comprehensive infrastructure improvement plans for streets, sewer and water and develop a long term funding/upgrade program. *(Core Value 5)*
4. Install ornamental street signs according to the annual plan. *(Core Value 5)*

5. Construct extension of trail system according to the Trail Master Plan as funds are available. *(Core Value 5)*
6. Work with a consultant to implement a Stormwater Program and fee after City Council approval. *(Core Value 5)*
7. Continue the operation of the Citizen Convenience Station. *(Core Value 5)*
8. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
9. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

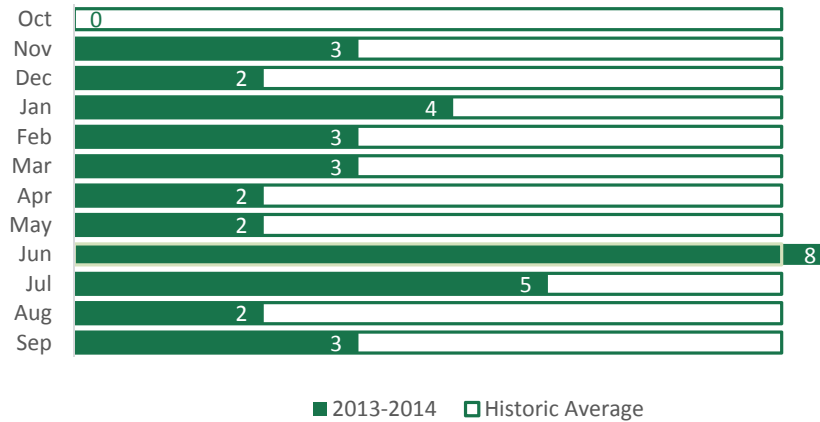
BUDGET HIGHLIGHTS

1. Continue to expand the automated meter reading system. *(Core Value 5)*
2. Continue to video and clean sewer trunk mains in preparation for needed sewer main rehabilitation projects. *(Core Value 5)*
3. Complete the rehabilitation of the Hutton Lift Station. *(Core Value 5)*
4. Begin the design for the rehabilitation of the Farmers Branch Office Park (FBOP) Lift Station. *(Core Value 5)*
5. Design and construct a new lift station on the west side of the City to support new development. *(Core Value 5)*
6. Purchase a new camera van (\$300,000) to replace existing unit purchased in 2006. This unit is used to televise sanitary sewer mains and services to determine pipe condition, locate needed repairs, and to comply with requirements of the City's Stormwater Management Program Phase II MS4 Permit as required by the Texas Commission on Environmental Quality (TCEQ). *(Core Value 5)*
7. Supplement street sweeping of residential areas by contracting services (\$50,000) four times per year. Street sweeping is a requirement of the City's Stormwater Management Program Phase II Permit as required by TCEQ. *(Core Value 5)*
8. Purchase a new vacuum street sweeper (\$220,000) with funds from a new stormwater utility fee. Street sweeping is a requirement of the City's Stormwater Management Program Phase II Permit as required by TCEQ. *(Core Value 5)*
9. Participate with Dallas County in the Community Development Block Grant program for the partial reconstruction of Nestle Street (\$95,937). *(Core Value 5)*
10. Double the large meter replacement budget from \$50,000 to \$100,000 to help reduce water loss and increase revenues. *(Core Value 5)*
11. Add two full-time positions to the Streets division to assist with the duties related to the City's Stormwater Management Program Phase II Permit for inlet protection as required by TCEQ and to assist in the maintenance of the City's infrastructure including streets, alleys, sidewalks and traffic signals. *(Core Value 5)*
12. Purchase a new Heavy Duty Concrete Truck (\$195,000) to replace the existing unit purchased in 2000. *(Core Value 5)*

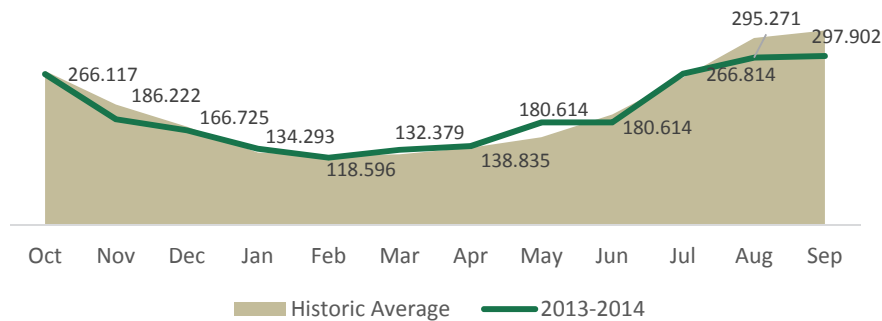
13. Increase the household hazardous waste budget by \$15,000 due to increased participation over prior years. This program is a requirement of the City's Stormwater Management Program Phase II Permit as required by TCEQ. (Core Value 5)

PERFORMANCE MEASURES

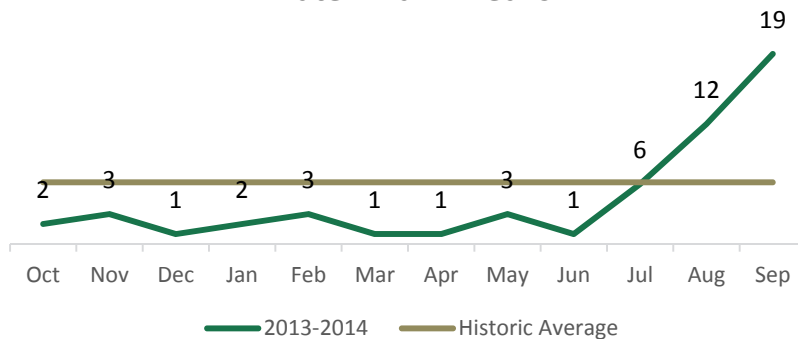
Emergency Signal Repairs



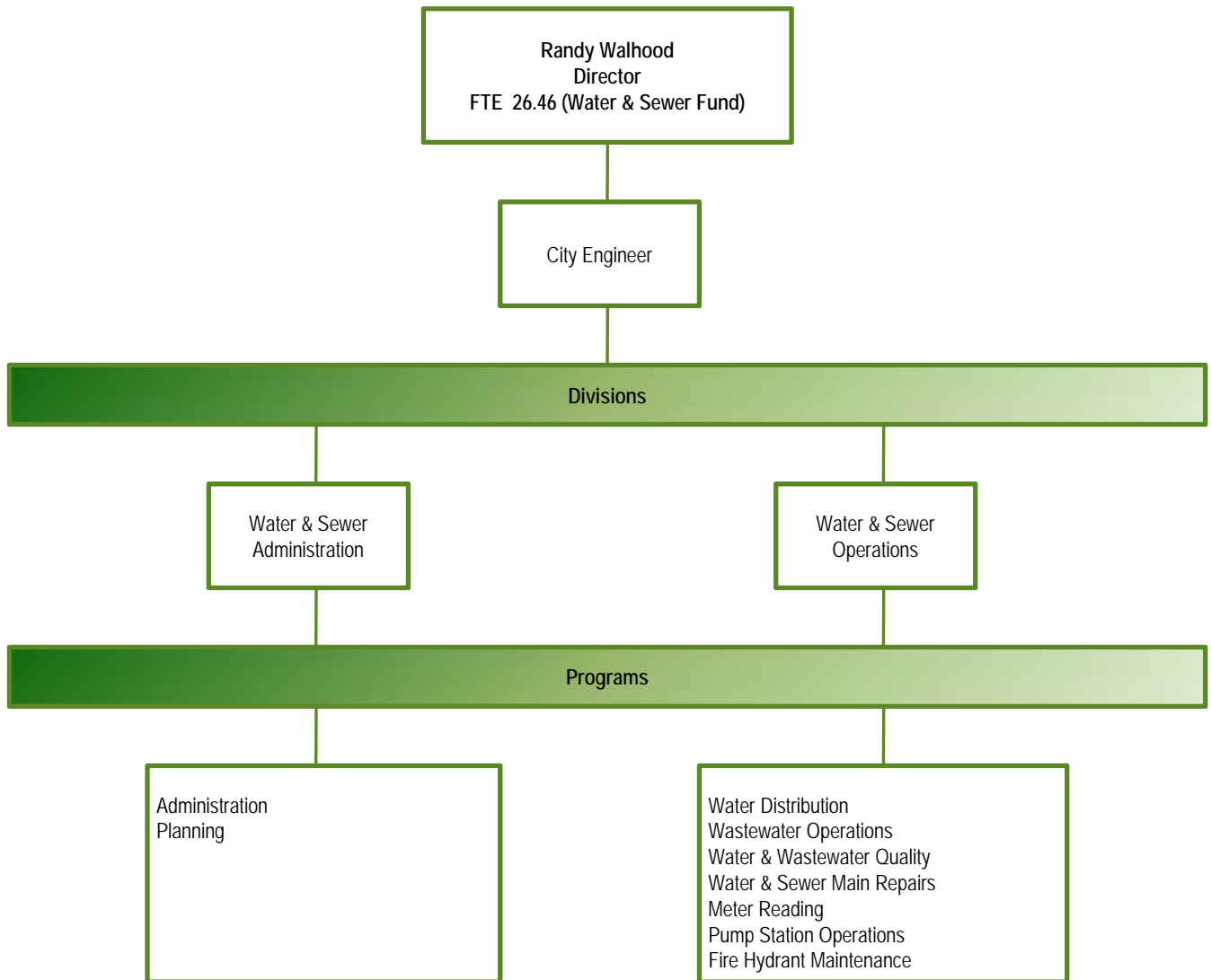
Gallons Water Consumed (measured in millions)



Water Main Breaks



Public Works



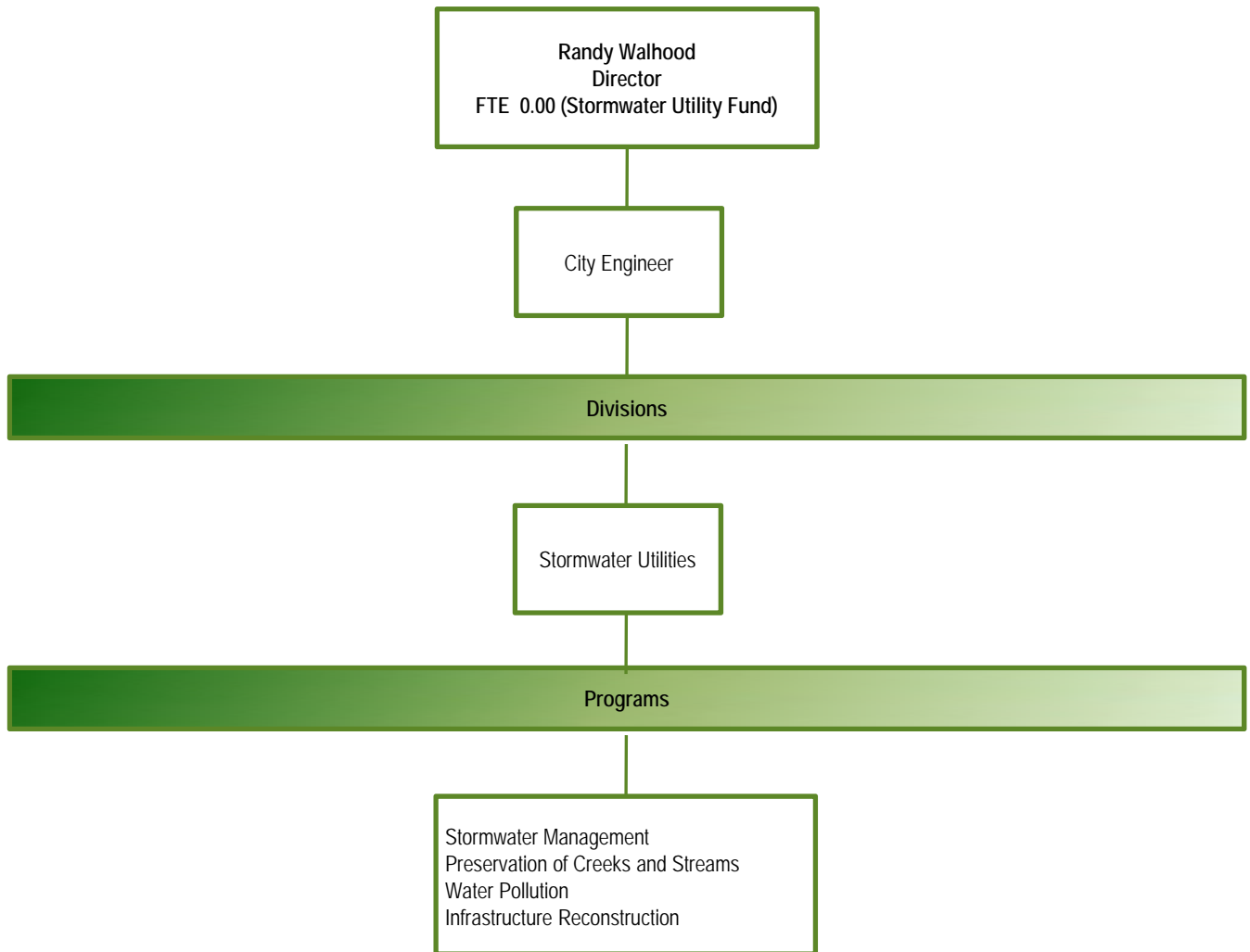
The Public Works Department also includes Public Works Administration, Solid Waste Collection and Street Maintenance operations, which are detailed in the General Fund section of this document.

WATER & SEWER SUMMARY	YEAR-END			YEAR-END		% CHANGE FROM AMENDED BUDGET
	AMENDED	ACTUAL	ADOPTED	AMENDED	ADOPTED	
	BUDGET		BUDGET	BUDGET	BUDGET	
	2012-13	2012-13	2013-14	2013-14	2014-15	
<i>Personal Services/Benefits</i>	\$1,804,700	\$1,670,624	\$2,009,100	\$1,877,300	\$2,023,900	7.81%
<i>Purchased Prof & Tech Services</i>	54,000	30,189	54,000	54,000	58,900	9.07%
<i>Supplies</i>	266,200	246,605	269,600	271,600	282,100	3.87%
<i>Repairs & Maintenance</i>	599,200	596,931	522,600	530,800	548,500	3.33%
<i>Services</i>	351,700	302,144	378,200	372,100	385,000	3.47%
<i>Production & Disposal</i>	6,885,400	6,895,459	7,427,000	7,054,000	7,757,900	9.98%
<i>Other Objects</i>	60,000	22,096	60,000	60,000	60,000	0.00%
<i>Transfers</i>	5,463,500	5,376,597	6,237,500	6,396,600	6,963,100	8.86%
Total Department Budget	<u>\$15,484,700</u>	<u>\$15,140,645</u>	<u>\$16,958,000</u>	<u>\$16,616,400</u>	<u>\$18,079,400</u>	<u>8.80%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
WATER & SEWER ADMIN.					
<i>Personal Services/Benefits</i>	\$129,300	\$114,413	\$151,800	\$95,900	\$153,100
<i>Purchased Prof & Tech Services</i>	54,000	30,189	54,000	54,000	58,900
<i>Supplies</i>	71,600	66,470	71,600	73,600	71,600
<i>Repairs & Maintenance</i>	18,000	17,573	30,500	28,700	32,700
<i>Services</i>	22,300	9,478	23,800	24,000	64,100
<i>Production & Disposal</i>	47,400	41,336	53,400	53,400	50,400
<i>Other Objects</i>	10,000	2,344	10,000	10,000	10,000
<i>Transfers</i>	3,073,500	3,073,500	3,407,500	3,566,600	3,638,600
Total Budget	<u>\$3,426,100</u>	<u>\$3,355,303</u>	<u>\$3,802,600</u>	<u>\$3,906,200</u>	<u>\$4,079,400</u>
WATER & SEWER OPERATIONS					
<i>Personal Services/Benefits</i>	\$1,675,400	\$1,556,211	\$1,857,300	\$1,781,400	\$1,870,800
<i>Supplies</i>	194,600	180,135	198,000	198,000	210,500
<i>Repairs & Maintenance</i>	581,200	579,358	492,100	502,100	515,800
<i>Services</i>	329,400	292,666	354,400	348,100	320,900
<i>Production & Disposal</i>	6,838,000	6,854,123	7,373,600	7,000,600	7,707,500
<i>Other Objects</i>	50,000	19,752	50,000	50,000	50,000
<i>Transfers</i>	2,390,000	2,303,097	2,830,000	2,830,000	3,324,500
Total Budget	<u>\$12,058,600</u>	<u>\$11,785,342</u>	<u>\$13,155,400</u>	<u>\$12,710,200</u>	<u>\$14,000,000</u>
FUND TOTAL	<u>\$15,484,700</u>	<u>\$15,140,645</u>	<u>\$16,958,000</u>	<u>\$16,616,400</u>	<u>\$18,079,400</u>

Public Works



The Public Works Department also includes Public Works Administration, Solid Waste Collection and Street Maintenance operations, which are detailed in the General Fund section of this document.

STORMWATER UTILITIES SUMMARY	YEAR-END		ADOPTED		ADOPTED		% CHANGE FROM AMENDED BUDGET
	AMENDED BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	AMENDED BUDGET 2013-14	BUDGET 2014-15		
<i>Repairs & Maintenance</i>	\$0	\$0	\$0	\$0	\$550,000		N/A
<i>Transfers</i>	0	0	0	0	452,200		N/A
Total Department Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,002,200</u>		<u>N/A</u>

INTERNAL SERVICE FUNDS REVENUE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>					
FLEET & FACILITIES MGMT	\$2,381,022	\$3,987,800	\$4,189,500	\$4,137,200	49.64%
TOTAL FLEET & FACILITIES MGMT	\$2,381,022	\$3,987,800	\$4,189,500	\$4,137,200	49.64%
<u>WORKERS' COMPENSATION FUND</u>					
WORKERS' COMPENSATION	\$466,281	\$400,000	\$400,000	\$400,000	4.80%
TOTAL WORKERS' COMPENSATION	\$466,281	\$400,000	\$400,000	\$400,000	4.80%
<u>HEALTH CLAIMS FUND</u>					
MEDICAL CONTRIBUTIONS	\$4,548,283	\$3,796,700	\$3,796,700	\$3,796,700	45.56%
TOTAL HEALTH CLAIMS	\$4,548,283	\$3,796,700	\$3,796,700	\$3,796,700	45.56%
GRAND TOTAL	\$7,395,586	\$8,184,500	\$8,386,200	\$8,333,900	100.00%

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>FLEET & FACILITIES MANAGEMENT FUND</u>					
FACILITIES MANAGEMENT	\$0	\$1,509,400	\$1,702,100	\$1,688,400	20.26%
FLEET MANAGEMENT	2,380,898	2,478,400	2,487,400	2,448,800	29.38%
SUB-TOTAL	<u>\$2,380,898</u>	<u>\$3,987,800</u>	<u>\$4,189,500</u>	<u>\$4,137,200</u>	<u>49.64%</u>
<u>WORKERS' COMPENSATION FUND</u>					
WORKERS' COMPENSATION	<u>\$624,662</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>4.80%</u>
SUB-TOTAL	<u>\$624,662</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>4.80%</u>
<u>HEALTH CLAIMS FUND</u>					
HEALTH CLAIMS	<u>\$4,548,285</u>	<u>\$3,796,700</u>	<u>\$3,796,700</u>	<u>\$3,796,700</u>	<u>45.56%</u>
SUB-TOTAL	<u>\$4,548,285</u>	<u>\$3,796,700</u>	<u>\$3,796,700</u>	<u>\$3,796,700</u>	<u>45.56%</u>
GRAND TOTAL	<u><u>\$7,553,845</u></u>	<u><u>\$8,184,500</u></u>	<u><u>\$8,386,200</u></u>	<u><u>\$8,333,900</u></u>	<u><u>100.00%</u></u>

FLEET & FACILITIES MANAGEMENT

The Fleet & Facilities Management department is a customer service oriented Internal Service Fund responsible for the maintenance, repair, fueling and replacement of the City's fleet and management of the City's facilities. The department operates in a business-oriented fashion by structuring the customer billing system to emulate business practices to ensure the department is competitive. The department provides service to its customers, while striving towards the lowest possible fleet and facilities cost by designing and implementing a comprehensive management program. In addition, the department is responsible for the operation of the City warehouse, which purchases and stocks materials for all departments.

The department's mission statements are:

Fleet - *"We will work together to provide a well-maintained, safe, dependable and cost-effective fleet for the City by being service-oriented and having pride in our work."*

Facilities - *"Providing quality service in an efficient and friendly manner to ensure functional, safe, comfortable and aesthetically pleasing buildings to all who use our facilities."*

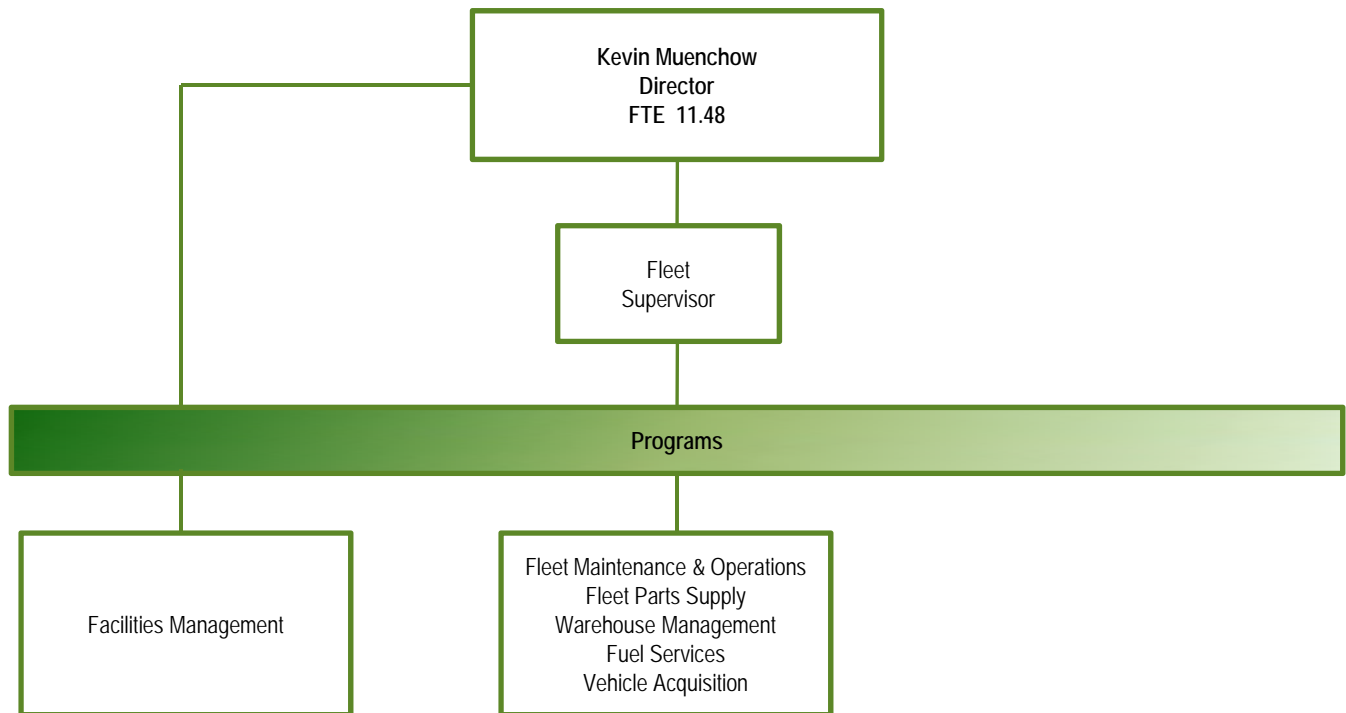
2014-15 GOALS & OBJECTIVES

1. Implement the Fixed Asset Program and Building Revitalization Plan. *(Core Value 5)*
2. Develop Master Plan for the Service Center. *(Core Value 5)*
3. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
4. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

BUDGET HIGHLIGHTS

1. Implement City Hall cubicle replacement as part of the Building Revitalization Plan. *(Core Value 5)*
2. Replace study session room table and chairs as part of the Building Revitalization Plan. *(Core Value 5)*
3. Replacement truck for unit 18030 identified in the Fixed Asset Replacement Program. *(Core Value 5)*
4. Ruggedized tablets for Fleet Technicians and Facilities Technicians for efficiency in using new Web based software and increased productivity. *(Core Value 5)*
5. Increase contracted facilities preventive and maintenance services for consistency across all City facilities and enhanced proactive maintenance. *(Core Value 5)*

Fleet & Facilities Management



FLEET & FACILITIES MANAGEMENT SUMMARY	YEAR-END AMENDED		ADOPTED BUDGET 2013-14	YEAR-END AMENDED		% CHANGE FROM AMENDED BUDGET
	BUDGET 2012-13	ACTUAL 2012-13		BUDGET 2013-14	ADOPTED BUDGET 2014-15	
<i>Personal Services/Benefits</i>	\$565,900	\$570,379	\$956,900	\$1,019,700	\$987,200	-3.19%
<i>Purchased Prof & Tech Services</i>	0	0	0	33,000	0	N/A
<i>Supplies</i>	28,900	28,764	60,500	52,300	68,800	31.55%
<i>Repairs & Maintenance</i>	55,000	41,167	374,800	463,600	373,800	-19.37%
<i>Services</i>	192,200	173,094	667,500	690,500	816,200	18.20%
<i>Inventory Usage</i>	1,662,800	1,567,494	1,483,100	1,485,400	1,562,700	5.20%
<i>Transfers</i>	0	0	445,000	445,000	328,500	-26.18%
Total Department Budget	<u>\$2,504,800</u>	<u>\$2,380,898</u>	<u>\$3,987,800</u>	<u>\$4,189,500</u>	<u>\$4,137,200</u>	<u>-1.25%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
FACILITIES MANAGEMENT					
<i>Personal Services/Benefits</i>	\$0	\$0	\$442,100	\$513,000	\$483,400
<i>Purchased Professional & Technical</i>	0	0	0	6,000	0
<i>Supplies</i>	0	0	18,600	18,600	28,400
<i>Repairs & Maintenance</i>	0	0	262,900	349,900	273,900
<i>Services</i>	0	0	418,300	447,100	574,200
<i>Transfers</i>	0	0	367,500	367,500	328,500
Total Budget	<u>\$0</u>	<u>\$0</u>	<u>\$1,509,400</u>	<u>\$1,702,100</u>	<u>\$1,688,400</u>
FLEET MANAGEMENT					
<i>Personal Services/Benefits</i>	\$565,900	\$570,379	\$514,800	\$506,700	\$503,800
<i>Purchased Professional & Technical</i>	0	0	0	27,000	0
<i>Supplies</i>	28,900	28,764	41,900	33,700	40,400
<i>Repairs & Maintenance</i>	55,000	41,167	111,900	113,700	99,900
<i>Services</i>	192,200	173,094	249,200	243,400	242,000
<i>Inventory Usage</i>	1,662,800	1,567,494	1,483,100	1,485,400	1,562,700
<i>Transfers</i>	0	0	77,500	77,500	0
Total Budget	<u>\$2,504,800</u>	<u>\$2,380,898</u>	<u>\$2,478,400</u>	<u>\$2,487,400</u>	<u>\$2,448,800</u>
FUND TOTAL	<u>\$2,504,800</u>	<u>\$2,380,898</u>	<u>\$3,987,800</u>	<u>\$4,189,500</u>	<u>\$4,137,200</u>



**FARMERS
BRANCH**

WORKERS' COMPENSATION

The Workers' Compensation Fund is used to account for the City's workers' compensation self insurance plan.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has established a Workers' Compensation Fund (an Internal Service Fund) to account for workers' compensation uninsured risks of loss. Under this program, the Workers' Compensation Fund provides coverage for up to a maximum of \$350,000 for each workers' compensation occurrence claim. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The costs associated with this self-insurance plan are reported as interfund transactions. Accordingly, they are treated as operating revenues of the Workers' Compensation Fund and operating expenditures (expenses) of the other funds. Claims payable include provisions for claims reported and claims incurred, but not yet reported. The provision for reported claims is computed by the City's third party administrator based upon standard actuarial principles. The provision for claims incurred, but not yet reported is estimated based on the City's experience and an actuarial study that was performed during fiscal year 2013. State law provides that the City is relieved of liability if a notice of employee injury is not received within 30 days of the date on which the injury occurs.

WORKERS' COMPENSATION SUMMARY	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	% CHANGE FROM AMENDED BUDGET
<i>Current Year Claims</i>	\$310,700	\$608,693	\$310,700	\$310,700	\$310,700	0.00%
<i>Catastrophic Reinsurance</i>	89,300	15,969	89,300	89,300	89,300	0.00%
Total Internal Service	<u>\$400,000</u>	<u>\$624,662</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>0.00%</u>

HEALTH CLAIMS

The Health Claims Fund is used to account for the provision of group health insurance coverage for employees, their dependents and retirees. The health insurance program is a self-insured plan funded by both the City and participating employees. The City makes a predetermined contribution to the plan each bimonthly payroll for group health insurance coverage for qualifying City employees and a subsidy toward employee dependent coverage. Employees contribute through payroll deductions for the balance of employee and dependent health insurance coverage. The City's health insurance program includes stop loss coverage.

All claims are reviewed and processed by an independent insurance company. The insurance company pays claims based on the health plan, and the City reimburses the insurance company for the amount of each claim paid. The insurance company charges the City a fee for each claim processed.

HEALTH CLAIMS SUMMARY	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	% CHANGE FROM AMENDED BUDGET
<i>Claims Incurred</i>	\$3,703,600	\$4,048,474	\$3,203,600	\$3,203,600	\$2,795,200	-12.75%
<i>Insurance Premiums</i>	410,600	333,599	410,600	410,600	358,300	-12.74%
<i>Fees</i>	182,500	166,212	182,500	182,500	159,400	-12.66%
Total Internal Service	<u>\$4,296,700</u>	<u>\$4,548,285</u>	<u>\$3,796,700</u>	<u>\$3,796,700</u>	<u>\$3,312,900</u>	<u>-12.74%</u>

HOTEL/MOTEL FUND REVENUE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>OTHER TAXES</u>					
HOTEL/MOTEL TAX	\$2,253,459	\$2,507,000	\$2,382,000	\$2,532,000	98.02%
SUB-TOTAL	<u>\$2,253,459</u>	<u>\$2,507,000</u>	<u>\$2,382,000</u>	<u>\$2,532,000</u>	<u>98.02%</u>
<u>EVENTS</u>					
REGISTRATION & FEES	\$26,335	\$183,200	\$23,200	\$23,200	0.90%
SUB-TOTAL	<u>\$26,335</u>	<u>\$183,200</u>	<u>\$23,200</u>	<u>\$23,200</u>	<u>0.90%</u>
<u>INTEREST/RENTS/CONTRIBUTIONS</u>					
INTEREST	\$1,892	\$4,000	\$4,000	\$4,000	0.15%
RENTS	200	1,200	1,200	1,200	0.05%
SUB-TOTAL	<u>\$2,092</u>	<u>\$5,200</u>	<u>\$5,200</u>	<u>\$5,200</u>	<u>0.20%</u>
<u>SPECIAL REVENUES</u>					
MISCELLANEOUS	\$160	\$2,500	\$2,500	\$2,500	0.10%
HISTORICAL PARK RENTALS	18,016	15,000	15,000	15,000	0.58%
CHRISTMAS TEAS	5,125	5,300	5,300	5,300	0.21%
SUB-TOTAL	<u>\$23,301</u>	<u>\$22,800</u>	<u>\$22,800</u>	<u>\$22,800</u>	<u>0.88%</u>
GRAND TOTAL	<u><u>\$2,305,187</u></u>	<u><u>\$2,718,200</u></u>	<u><u>\$2,433,200</u></u>	<u><u>\$2,583,200</u></u>	<u><u>100.00%</u></u>

HOTEL/MOTEL FUND EXPENDITURE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
<u>HISTORICAL PRESERVATION/SPECIAL EVENTS</u>					
PARK & SPECIAL EVENTS	\$860,132	\$1,394,700	\$1,062,000	\$1,165,500	45.13%
HISTORICAL BOARD	238	3,300	3,300	3,300	0.13%
SUB-TOTAL	<u>\$860,370</u>	<u>\$1,398,000</u>	<u>\$1,065,300</u>	<u>\$1,168,800</u>	<u>45.26%</u>
<u>ECONOMIC DEVELOPMENT & TOURISM</u>					
STAFF SUPPORT OF TOURISM	\$416,808	\$400,600	\$406,300	\$460,800	17.84%
SUB-TOTAL	<u>\$416,808</u>	<u>\$400,600</u>	<u>\$406,300</u>	<u>\$460,800</u>	<u>17.84%</u>
MARKETING	\$357,062	\$615,300	\$712,900	\$854,100	33.07%
SUB-TOTAL	<u>\$357,062</u>	<u>\$615,300</u>	<u>\$712,900</u>	<u>\$854,100</u>	<u>33.07%</u>
TOTAL	<u>\$773,870</u>	<u>\$1,015,900</u>	<u>\$1,119,200</u>	<u>\$1,314,900</u>	<u>50.91%</u>
<u>CONVENTION CENTER</u>					
CONVENTION	\$451,482	\$476,600	\$476,600	\$98,900	3.83%
SUB-TOTAL	<u>\$451,482</u>	<u>\$476,600</u>	<u>\$476,600</u>	<u>\$98,900</u>	<u>3.83%</u>
GRAND TOTAL	<u><u>\$2,085,722</u></u>	<u><u>\$2,890,500</u></u>	<u><u>\$2,661,100</u></u>	<u><u>\$2,582,600</u></u>	<u><u>100.00%</u></u>

PARKS & RECREATION

The Parks and Recreation department provides beautifully maintained natural environments, parks, rights of way and green space, and a wide variety of quality recreational and entertainment opportunities for all ages.

The Parks & Recreation Administration division is responsible for planning and directing the long-range and day-to-day activities of the department.

The Park Maintenance division is responsible for maintenance of parks, athletic fields, medians, and other City-owned or leased property. In addition, this division provides support and implementation of all City-sponsored special events and athletic tournaments.

The Recreation division is responsible for implementing and maintaining year-round recreational and educational programs for all ages. Included with the day-to-day operation of the Recreation Center is the planning and implementation of a variety of family oriented activities. The Athletic Section is responsible for youth and adult athletic programs. As a liaison between the City and the athletic leagues, responsibilities include scheduling of the athletic facilities, securing tournaments that generate hotel room rentals, publicity for specific events, and working with the Economic Development & Tourism Office to coordinate needs for athletic tournaments.

The Aquatics division is responsible for the safety of participants, water quality, overall pool maintenance, and water-related instruction.

The Senior Center division facilitates use of the Senior Center. Programming for the Senior Center is designed to meet the needs of the senior population through activities for their social, mental, and physical well-being.

The Events division is responsible for planning, promoting and management of large special events including Stars and Strings, Independence Day, Bloomin' Bluegrass, and Christmas activities.

The Historical Preservation division is responsible for operating the Historical Park site, which is open for general public use seven days a week. The division is also responsible for preserving, collecting, and interpreting the history of Texas with emphasis on Farmers Branch as well as working to provide programming to enhance tourism.

2014-15 GOALS & OBJECTIVES

1. Continue and expand the community rose program. *(Core Value 4)*
2. Continue to develop the John Burke Nature Preserve as funds are available. *(Core Value 4)*
3. Complete construction of a new aquatics facility as directed by the City Council. *(Core Value 4)*
4. Program the Bluegrass Festival as the community's signature event, beginning in 2015, and continue event celebrating liberty on Saturday of Memorial Day weekend. *(Core Value 4)*
5. Update and revamp the Trail Master Plan and coordinate with Public Works to phase in trail projects. *(Core Value 4)*
6. Seek and obtain grant funds for trail development. *(Core Value 4)*
7. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
8. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

BUDGET HIGHLIGHTS

Park Maintenance

1. Dallas County approved \$3M for the West Side Trail project (DART Farmers Branch Station to John F. Burke Nature Preserve to Campion Trail). The City's share is \$1.5M. Dallas County funding commitment is Program Year 2016 and Program Year 2017. (Core Value 7)
2. Add one full-time maintenance worker and four part-time laborers to Parks Maintenance division. (Core Value 4)
3. Valwood and Josey median enhancements, color pockets and irrigation. (Core Value 4)
4. Hire a consultant to develop a Trail Master Plan. (Core Value 4)
5. Work with Dallas County for West Side Trail connectivity to John F. Burke Nature Preserve and Campion Trail in Irving. (Core Value 4)
6. Begin design and permitting for athletic complex on the old landfill. Funds included for equipment to stockpile soil that will be appropriated as available. Securing/stockpiling soil may require budget adjustments. (Core Value 4)

Recreation

Upgrade two part-time positions to full-time Recreation Specialist. Reduce part-time Recreation Leader positions by two. (Core Value 4)

Aquatics

Operate Aquatics Center starting March of 2015. (Core Value 4)

Events

Upgrade Bloomin' Bluegrass Festival to signature event starting in 2015. (Core Value 4)

Historical Park

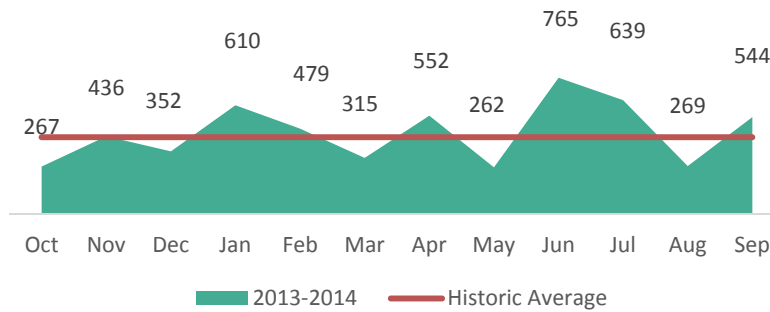
Upgrade one part-time position to full-time. Eliminate one part-time position. (Core Value 4)

SPECIAL EVENTS FUNDING

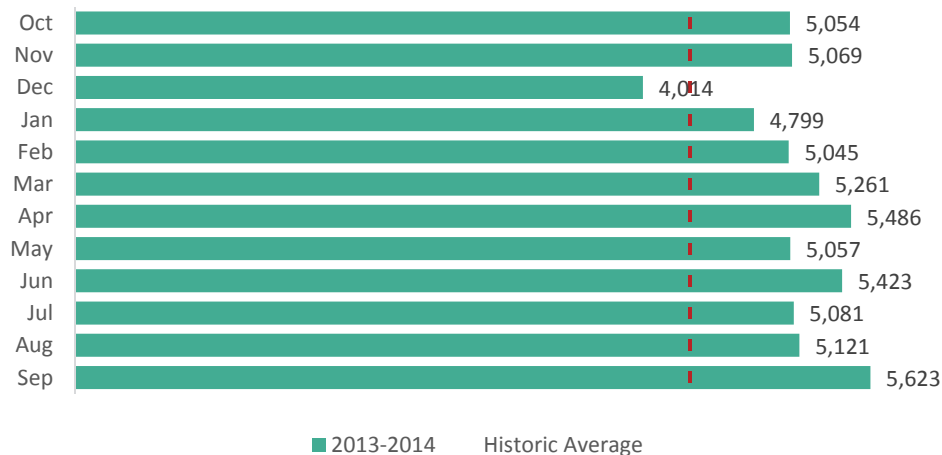
Event	Fund		Total Expense	Revenue
	General	Hotel/Motel		
Bloomin' Bluegrass	\$	\$160,000	\$160,000	\$13,000
Christmas Teas		6,200	6,200	5,300
Christmas Tour of Lights	221,100		221,100	
Christmas Tree Lighting	24,500	5,000	29,500	4,200
Daddy Daughter Dance	4,200		4,200	
Fishin' Fun	10,000		10,000	
Halloween in the Park	17,000		17,000	
Independence Day	36,700	18,300	55,000	2,500
Stars & Strings	80,000		80,000	8,000
Movie in the Park	3,600		3,600	
Date Night in the Park	3,600		3,600	1,500
Rosedango		5,000	5,000	
Veteran's Day				
Fundraising & Sponsorship	10,000		10,000	
	<u>\$410,700</u>	<u>\$194,500</u>	<u>\$605,200</u>	<u>\$34,500</u>

PERFORMANCE MEASURES

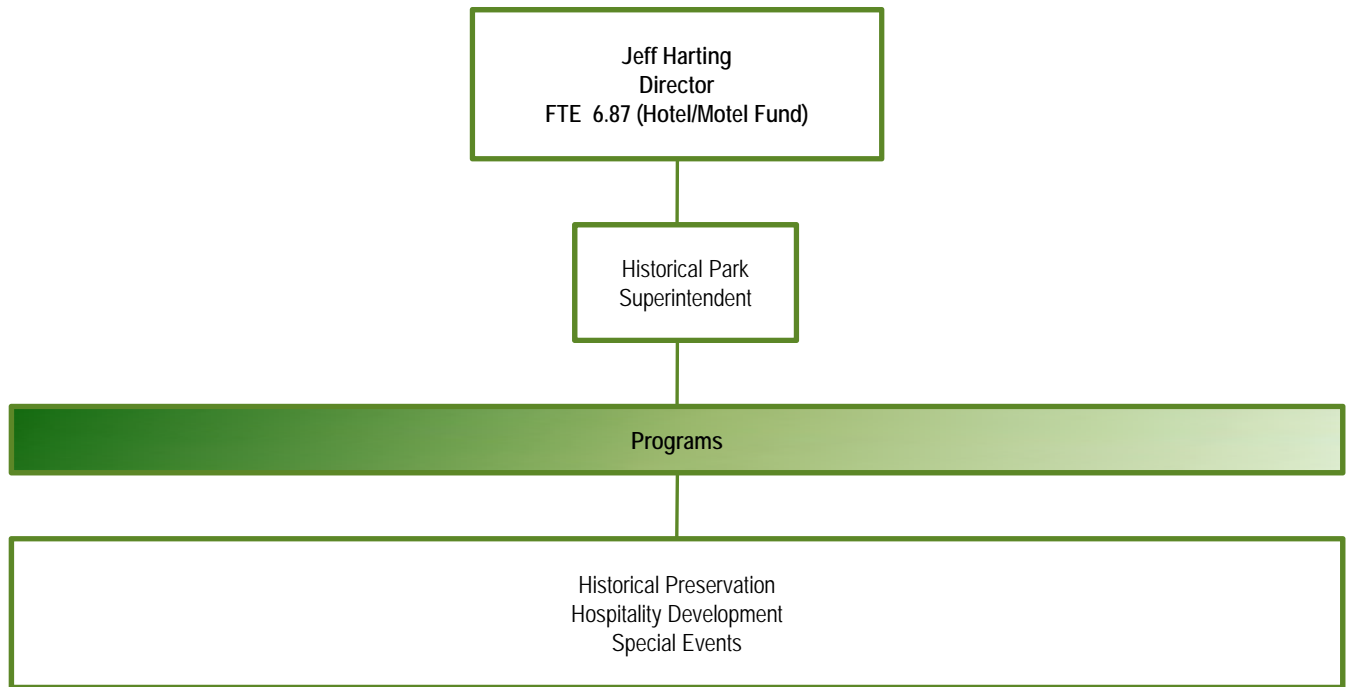
Recreation Center Class Registrations



Senior Center Program Attendance



Parks & Recreation



The Parks & Recreation Department also includes the Parks & Administration, Building Maintenance, Park Maintenance, Recreation, Aquatics, Senior Center, Park Board, Senior Advisory Board, and Events Divisions, which are detailed in the General Fund section of this document.

HISTORICAL PRESERVATION/ SPECIAL EVENTS SUMMARY	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	% CHANGE FROM AMENDED BUDGET
<i>Personal Services/Benefits</i>	\$477,300	\$479,069	\$471,400	\$470,700	\$505,900	7.48%
<i>Purchased Prof & Tech Services</i>	6,500	3,715	6,500	6,500	6,500	0.00%
<i>Supplies</i>	35,500	34,106	47,600	47,600	47,700	0.21%
<i>Repairs & Maintenance</i>	122,600	114,444	202,900	218,100	185,600	-14.90%
<i>Services</i>	75,800	67,111	91,800	87,000	87,600	0.69%
<i>Other Fixed Assets</i>	4,000	2,426	4,000	4,000	4,000	0.00%
<i>Special Events</i>	175,000	159,499	555,800	211,000	275,000	30.33%
<i>Transfers</i>	0	0	18,000	20,400	56,500	176.96%
Total Department Budget	<u>\$896,700</u>	<u>\$860,370</u>	<u>\$1,398,000</u>	<u>\$1,065,300</u>	<u>\$1,168,800</u>	<u>9.72%</u>

ECONOMIC DEVELOPMENT & TOURISM

The Economic Development & Tourism Office serves as the development representative for the City and is responsible for the attraction of business and industry both nationally and internationally, retention and expansion of existing business and industry, and promotion of local convention and tourism business.

2014-15 GOALS & OBJECTIVES

Economic Development

1. Increase commercial property values from the prior year. *(Core Value 2)*
2. Maintain an office and warehouse occupancy rate at or above 78% of trade area (5 mile radius around Four Corners). *(Core Value 2)*
3. Secure three major business locations (major revenue generator or 100+ employees) and three business retentions (major revenue generator or 100+ employees). *(Core Value 2)*
4. Attract two major retailers to the City. *(Core Value 2)*
5. Present two major façade grants to the City Council for approval. *(Core Value 2)*
6. Enhance and continue retention, expansion and development efforts by completing 50 formal site visits and hosting four broker events. *(Core Value 2)*
7. Continue to develop the Four Corners by locating three commercial businesses in the area. *(Core Value 2)*
8. Continue to redevelop under-producing areas of town. *(Core Value 2)*
9. Aggressively pursue purchasing property for neighborhood revitalization projects with funding available. *(Core Value 3)*
10. Continue to develop the DART station area by locating three commercial businesses in the area. *(Core Value 3)*
11. Implement an entry enhancement program for the City. *(Core Value 3)*
12. Foster community support for an arts program for the community. *(Core Value 4)*
13. Apply for and utilize grant funding to enhance citizen services and to further the mission, values and goals of the City. *(Core Value 7)*
14. Introduce/support legislative efforts to maintain municipal authority regarding local government revenue sources and expenditures. *(Core Value 7)*

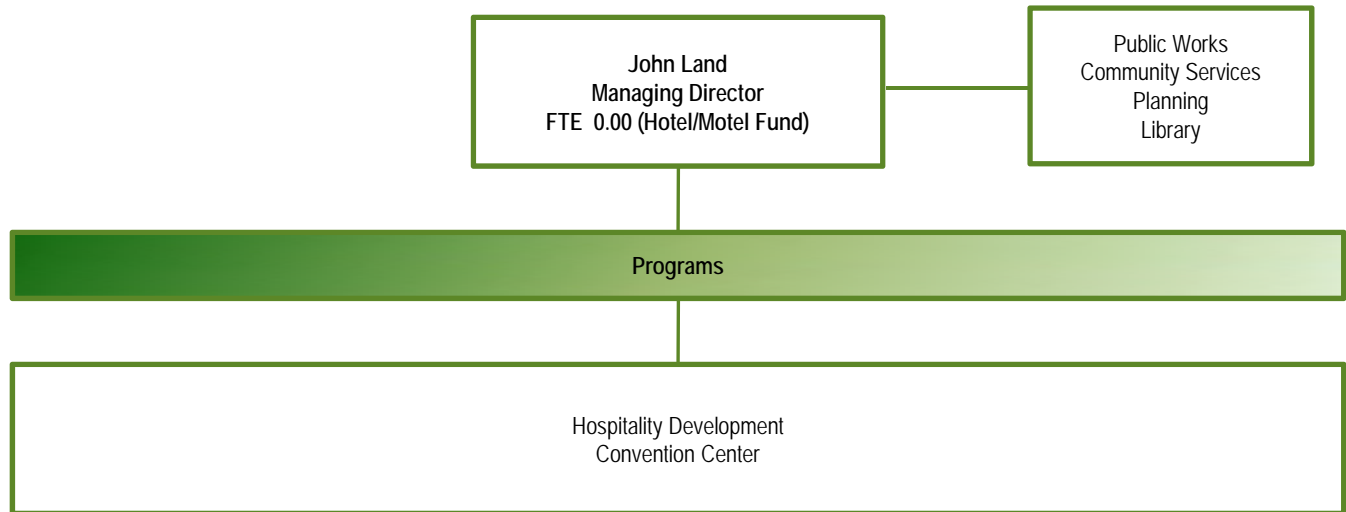
Tourism

1. Increase the number of room nights generated by the Convention and Visitors Bureau (CVB) staff or CVB programs by three percent. *(Core Value 2)*
2. Host a Builders Tour of the community. *(Core Value 3)*

BUDGET HIGHLIGHTS

1. Additional funds of \$100,000 allocated to hotel transportation incentives.
2. Funds budgeted for fixed bleachers at the Dr Pepper StarCenter.

Economic Development & Tourism



The Economic Development & Tourism Office also includes Economic Development activities, which are detailed in the General Fund section of this document.

PROMOTION OF TOURISM/ CONVENTION CENTER SUMMARY	YEAR-END AMENDED BUDGET	ACTUAL	ADOPTED BUDGET	YEAR-END AMENDED BUDGET	ADOPTED BUDGET	% CHANGE FROM AMENDED
	2012-13	2012-13	2013-14	2013-14	2014-15	BUDGET
<i>Supplies</i>	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00%
<i>Repairs & Maintenance</i>	4,000	982	4,000	4,000	2,000	-50.00%
<i>Services</i>	0	0	16,000	16,000	16,000	0.00%
<i>Marketing</i>	549,500	357,062	615,300	712,900	854,100	19.81%
<i>Transfers</i>	870,100	867,308	856,200	861,900	540,700	-37.27%
Total Department Budget	<u>\$1,423,600</u>	<u>\$1,225,352</u>	<u>\$1,492,500</u>	<u>\$1,595,800</u>	<u>\$1,413,800</u>	<u>-11.40%</u>

SUMMARY BUDGET CATEGORIES

	YEAR-END AMENDED BUDGET 2012-13	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
PROMOTION OF TOURISM					
<i>Staff Tourism</i>	\$419,600	\$416,808	\$400,600	\$406,300	\$460,800
<i>Marketing</i>	549,500	357,062	615,300	712,900	854,100
Total Budget	<u>\$969,100</u>	<u>\$773,870</u>	<u>\$1,015,900</u>	<u>\$1,119,200</u>	<u>\$1,314,900</u>
CONVENTION CENTER					
<i>Supplies</i>	\$0	\$0	\$1,000	\$1,000	\$1,000
<i>Repairs & Maintenance</i>	4,000	982	4,000	4,000	2,000
<i>Services</i>	0	0	16,000	16,000	16,000
<i>Transfers</i>	450,500	450,500	455,600	455,600	79,900
Total Budget	<u>\$454,500</u>	<u>\$451,482</u>	<u>\$476,600</u>	<u>\$476,600</u>	<u>\$98,900</u>
FUND TOTAL	<u>\$2,320,300</u>	<u>\$2,085,722</u>	<u>\$2,890,500</u>	<u>\$2,661,100</u>	<u>\$2,582,600</u>

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General obligation debt can be in the form of bonds, certificates of obligation or tax notes. Bonds must be approved by vote of the general population prior to issuance. Certificates of obligation do not require voter approval, are generally short term in nature, and are frequently used to fund capital improvements not anticipated at the time of the latest bond election. Tax notes are similar to certificates of obligation in that there is no requirement for voter approval and they are generally short term in nature.

The City has the following outstanding debt issues:

\$10,000,000 Certificates of Obligation – Taxable Series 2009

Used to pay contractual obligations to be incurred for the following purposes: a) acquiring and demolishing dangerous structures located within the City, and b) paying for professional services of attorneys, financial advisors and other professionals in connection with the project and the issuance of the certificates. The Certificates constitute direct obligations of the City and are payable from a combination of a) the levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and b) a limited pledge of the surplus net revenues of the City's waterworks and sewer system with such pledge being limited to an amount not in excess of \$1,000.

There are currently \$7,240,000 bonds outstanding. These bonds are issued as serial certificates maturing on February 15 in the years 2010 through 2020 and as term certificates maturing February 15, 2022 and February 15, 2024.

\$5,470,000 General Obligation Refunding & Improvement Bonds – Series 2010

Used to pay contractual obligations to be incurred for the land acquisition, design and construction related to the relocation of Fire Station No. 1 to a more central location. The citizens of Farmers Branch authorized the bonds through a bond election held in May 2009.

There are currently \$4,735,000 bonds outstanding. These bonds are issued as serial bonds maturing on February 15 in the years 2011 through 2030.

\$7,035,000 General Obligation Refunding Bonds, Taxable Series 2011

Used to refund the City's outstanding \$7,895,000 Combination Tax and Revenue Certificates of Obligation, Taxable Series 2004, in order to lower the overall debt service requirements of the City.

There are currently \$5,925,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2025.

\$3,000,000 Certificates of Obligation - Series 2012

Used to pay contractual obligations to be incurred for the following purposes: a) the acquisition of public safety radio system upgrades and improvements, and b) paying for professional services of attorneys, financial advisors and other professionals in connection with the project and the issuance of the certificates. The Certificates constitute direct obligations of the City and are payable from a combination of a) the levy and collection of a direct and continuing ad valorem tax levied, within the limits prescribed by law, on all taxable property within the City, and b) all or a part of certain surplus revenues of the City's waterworks and sewer system remaining after payment of any

obligations of the City payable in whole or in part from a lien on or pledge of such revenues that would be superior to the obligations to be authorized.

There are currently \$2,740,000 bonds outstanding. These bonds are issued as term certificates maturing on May 1 in the years 2014 through 2023.

\$6,500,000 Combination Tax & Revenue Certificates of Obligation – Series 2013

Used to pay contractual obligations to be incurred for designing, constructing and equipping an aquatics facility in the City, including site preparation, and to pay the costs associated with the issuance of the Certificates.

There are currently \$6,270,000 bonds outstanding. These bonds will be fully matured and paid on November 1, 2032.

\$13,920,000 General Obligation Bonds – Series 2014

Used to pay for street projects pursuant to a bond election held May 10, 2014, authorizing bonds in the aggregate principal amount of \$23,500,000. The remaining bonds, totaling \$9,580,000, are anticipated to be issued in four to five years and the combined maturity is expected to be 20 years.

There are currently \$13,920,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2034.

\$1,890,000 Combination Tax and Revenue Certificates of Obligation – Series 2014

Used for the acquisition, equipping or constructing of joint public safety dispatch, communications and training facilities and to pay the costs associated with the issuance of the Certificates.

There are currently \$1,890,000 bonds outstanding. These bonds will be fully matured and paid on February 15, 2024.

DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

PROPERTY TAX SUPPORTED DEBT

<i>FUND BALANCE 9/30/2013</i>			\$24,921
2013-14	ESTIMATED PROPERTY TAX REVENUES	\$2,082,000	
2013-14	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST	40,000	
2013-14	TRANSFER FROM FIRE STATION BOND	0	
2013-14	DEBT SERVICE REQUIREMENTS	(2,082,000)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			40,000
<i>ESTIMATED FUND BALANCE 9/30/2014</i>			\$64,921
2014-15	ESTIMATED PROPERTY TAX REVENUES	\$3,936,100	
2014-15	ESTIMATED PRIOR YEAR TAX, PENALTY AND INTEREST	40,000	
2014-15	DEBT SERVICE REQUIREMENTS (1)	(3,936,100)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			40,000
<i>ESTIMATED FUND BALANCE 9/30/2015</i>			\$104,921

SELF-SUPPORTING DEBT

<i>FUND BALANCE 9/30/2013</i>			\$218,820
2013-14	TRANSFER FROM HOTEL/MOTEL FUND	\$455,600	
2013-14	TRANSFER FROM STARS CENTER FUND	602,200	
2013-14	DEBT SERVICE REQUIREMENTS	(1,057,800)	
2013-14	BOND REFUNDING COSTS		
2013-14	ACCRUED INTEREST RECEIVED ON REFUNDED BOND		
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			0
<i>ESTIMATED FUND BALANCE 9/30/2014</i>			\$218,820
2014-15	TRANSFER FROM STARS CENTER FUND	\$598,000	
2014-15	DEBT SERVICE REQUIREMENTS (2)	(598,000)	
<i>INCREASE (DECREASE) IN FUND BALANCE</i>			0
<i>ESTIMATED FUND BALANCE 9/30/2015</i>			\$218,820

(1) Includes approximately \$5,100 for paying agent fees and arbitrage calculation services.

(2) Includes approximately \$1,500 for paying agent fees and arbitrage calculation services.

**SUMMARY
PROPERTY TAX SUPPORTED DEBT
PRINCIPAL & INTEREST REQUIREMENTS**

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$2,575,000.00	\$1,355,927.75	\$3,930,927.75
2015-16	2,665,000.00	1,267,359.50	3,932,359.50
2016-17	2,770,000.00	1,156,574.00	3,926,574.00
2017-18	2,890,000.00	1,037,578.50	3,927,578.50
2018-19	2,130,000.00	933,339.00	3,063,339.00
2019-20	2,215,000.00	845,264.00	3,060,264.00
2020-21	2,310,000.00	751,700.50	3,061,700.50
2021-22	2,415,000.00	651,807.00	3,066,807.00
2022-23	2,520,000.00	545,478.00	3,065,478.00
2023-24	2,295,000.00	440,741.00	2,735,741.00
2024-25	1,220,000.00	374,431.50	1,594,431.50
2025-26	1,260,000.00	335,706.50	1,595,706.50
2026-27	1,300,000.00	295,706.50	1,595,706.50
2027-28	1,335,000.00	254,116.00	1,589,116.00
2028-29	1,385,000.00	209,875.00	1,594,875.00
2029-30	1,440,000.00	162,612.75	1,602,612.75
2030-31	1,075,000.00	120,512.50	1,195,512.50
2031-32	1,110,000.00	83,806.75	1,193,806.75
2032-33	1,145,000.00	45,400.50	1,190,400.50
2033-34	740,000.00	12,950.00	752,950.00
Total	<u>\$36,795,000.00</u>	<u>\$10,880,887.25</u>	<u>\$47,675,887.25</u>

COMBINATION TAX and REVENUE
 CERTIFICATES OF OBLIGATION
 TAXABLE SERIES 2009
 AMOUNT OF ISSUE: \$10,000,000
 PRINCIPAL & INTEREST REQUIREMENTS
 Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$585,000.00	\$333,561.75	\$918,561.75
2015-16	610,000.00	311,151.00	921,151.00
2016-17	635,000.00	285,491.50	920,491.50
2017-18	665,000.00	256,731.50	921,731.50
2018-19	695,000.00	224,690.00	919,690.00
2019-20	730,000.00	189,869.50	919,869.50
2020-21	765,000.00	152,145.00	917,145.00
2021-22	810,000.00	111,825.00	921,825.00
2022-23	850,000.00	68,904.00	918,904.00
2023-24	895,000.00	23,359.50	918,359.50
<i>Total</i>	<u>\$7,240,000.00</u>	<u>\$1,957,728.75</u>	<u>\$9,197,728.75</u>

Interest Rates:

2012-13	-	2.540%
2013-14	-	3.320%
2014-15	-	3.470%
2015-16	-	4.020%
2016-17	-	4.220%
2017-18	-	4.620%
2018-19	-	4.800%
2020-24	-	4.970%

**GENERAL OBLIGATION
REFUNDING & IMPROVEMENT BONDS
SERIES 2010
AMOUNT OF ISSUE: \$5,470,000 (1)
PRINCIPAL & INTEREST REQUIREMENTS**
Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$220,000.00	\$177,375.00	\$397,375.00
2015-16	225,000.00	170,700.00	395,700.00
2016-17	235,000.00	162,625.00	397,625.00
2017-18	245,000.00	153,025.00	398,025.00
2018-19	250,000.00	143,125.00	393,125.00
2019-20	265,000.00	132,825.00	397,825.00
2020-21	275,000.00	122,712.50	397,712.50
2021-22	285,000.00	112,912.50	397,912.50
2022-23	295,000.00	102,762.50	397,762.50
2023-24	310,000.00	91,400.00	401,400.00
2024-25	320,000.00	78,800.00	398,800.00
2025-26	335,000.00	65,700.00	400,700.00
2026-27	345,000.00	52,100.00	397,100.00
2027-28	360,000.00	38,000.00	398,000.00
2028-29	375,000.00	23,300.00	398,300.00
2029-30	395,000.00	7,900.00	402,900.00
Total	\$4,735,000.00	\$1,635,262.50	\$6,370,262.50

Interest Rates:

2014-15	-	3.000%
2015-16	-	3.000%
2016-17	-	4.000%
2017-18	-	4.000%
2018-19	-	4.000%
2019-20	-	4.000%
2020-21	-	3.500%
2021-22	-	3.500%
2022-23	-	3.500%
2023-30	-	4.000%

(1) The total issue amount for the Series 2010 General Obligation Refunding & Improvement Bonds is \$7,160,000, of which \$1,690,000 is reported as Self-Supporting Debt and was used to refund 1999 Combination Tax and Hotel Occupancy Tax Certificates of Obligation. The remaining debt will be used to support the design, construction and relocation of Fire Station No. 1 in the amount of \$5,470,000.

COMBINATION TAX and REVENUE
 CERTIFICATES OF OBLIGATION
 SERIES 2012
 AMOUNT OF ISSUE: \$3,000,000
 PRINCIPAL & INTEREST REQUIREMENTS
 Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$285,000.00	\$46,306.00	\$331,306.00
2015-16	290,000.00	41,489.50	331,489.50
2016-17	295,000.00	36,588.50	331,588.50
2017-18	295,000.00	31,603.00	326,603.00
2018-19	305,000.00	26,617.50	331,617.50
2019-20	310,000.00	21,463.00	331,463.00
2020-21	315,000.00	16,224.00	331,224.00
2021-22	320,000.00	10,900.50	330,900.50
2022-23	325,000.00	5,492.50	330,492.50
<i>Total</i>	<u>\$2,740,000.00</u>	<u>\$236,684.50</u>	<u>\$2,976,684.50</u>

COMBINATION TAX and REVENUE
 CERTIFICATES OF OBLIGATION
 SERIES 2013
 AMOUNT OF ISSUE: \$6,500,000
 PRINCIPAL & INTEREST REQUIREMENTS
 Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$230,000.00	\$209,750.00	\$439,750.00
2015-16	240,000.00	199,175.00	439,175.00
2016-17	250,000.00	188,150.00	438,150.00
2017-18	260,000.00	176,675.00	436,675.00
2018-19	275,000.00	164,637.50	439,637.50
2019-20	285,000.00	152,037.50	437,037.50
2020-21	300,000.00	138,875.00	438,875.00
2021-22	310,000.00	125,150.00	435,150.00
2022-23	325,000.00	111,675.00	436,675.00
2023-24	335,000.00	100,987.50	435,987.50
2024-25	345,000.00	92,487.50	437,487.50
2025-26	355,000.00	83,737.50	438,737.50
2026-27	365,000.00	74,737.50	439,737.50
2027-28	370,000.00	65,550.00	435,550.00
2028-29	380,000.00	55,700.00	435,700.00
2029-30	395,000.00	45,043.75	440,043.75
2030-31	405,000.00	33,537.50	438,537.50
2031-32	415,000.00	20,718.75	435,718.75
2032-33	430,000.00	6,987.50	436,987.50
<i>Total</i>	<u>\$6,270,000.00</u>	<u>\$2,045,612.50</u>	<u>\$8,315,612.50</u>

GENERAL OBLIGATION BONDS
 SERIES 2014
 AMOUNT OF ISSUE: \$13,920,000
 PRINCIPAL & INTEREST REQUIREMENTS
 Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$1,085,000.00	\$533,878.00	\$1,618,878.00
2015-16	1,125,000.00	493,394.00	1,618,394.00
2016-17	1,180,000.00	435,769.00	1,615,769.00
2017-18	1,245,000.00	375,144.00	1,620,144.00
2018-19	420,000.00	333,519.00	753,519.00
2019-20	440,000.00	312,019.00	752,019.00
2020-21	465,000.00	289,394.00	754,394.00
2021-22	490,000.00	265,519.00	755,519.00
2022-23	515,000.00	240,394.00	755,394.00
2023-24	535,000.00	219,494.00	754,494.00
2024-25	555,000.00	203,144.00	758,144.00
2025-26	570,000.00	186,269.00	756,269.00
2026-27	590,000.00	168,869.00	758,869.00
2027-28	605,000.00	150,566.00	755,566.00
2028-29	630,000.00	130,875.00	760,875.00
2029-30	650,000.00	109,669.00	759,669.00
2030-31	670,000.00	86,975.00	756,975.00
2031-32	695,000.00	63,088.00	758,088.00
2032-33	715,000.00	38,413.00	753,413.00
2033-34	740,000.00	12,950.00	752,950.00
<i>Total</i>	<u>\$13,920,000.00</u>	<u>\$4,649,342.00</u>	<u>\$18,569,342.00</u>

COMBINATION TAX and REVENUE
 CERTIFICATES OF OBLIGATION
 SERIES 2014
 AMOUNT OF ISSUE: \$1,890,000
 PRINCIPAL & INTEREST REQUIREMENTS
 Property Tax Supported Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$170,000.00	\$55,057.00	\$225,057.00
2015-16	175,000.00	51,450.00	226,450.00
2016-17	175,000.00	47,950.00	222,950.00
2017-18	180,000.00	44,400.00	224,400.00
2018-19	185,000.00	40,750.00	225,750.00
2019-20	185,000.00	37,050.00	222,050.00
2020-21	190,000.00	32,350.00	222,350.00
2021-22	200,000.00	25,500.00	225,500.00
2022-23	210,000.00	16,250.00	226,250.00
2023-24	220,000.00	5,500.00	225,500.00
<i>Total</i>	<u>\$1,890,000.00</u>	<u>\$356,257.00</u>	<u>\$2,246,257.00</u>

**SUMMARY
SELF-SUPPORTING DEBT
PRINCIPAL & INTEREST REQUIREMENTS**

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$425,000.00	\$171,436.00	\$596,436.00
2015-16	435,000.00	165,170.75	600,170.75
2016-17	440,000.00	157,357.50	597,357.50
2017-18	450,000.00	147,937.00	597,937.00
2018-19	465,000.00	136,832.50	601,832.50
2019-20	480,000.00	124,016.50	604,016.50
2020-21	495,000.00	109,356.25	604,356.25
2021-22	510,000.00	93,145.00	603,145.00
2022-23	525,000.00	75,411.25	600,411.25
2023-24	545,000.00	56,146.25	601,146.25
2024-25	565,000.00	34,900.00	599,900.00
2025-26	590,000.00	11,800.00	601,800.00
<i>Total</i>	<u>\$5,925,000.00</u>	<u>\$1,283,509.00</u>	<u>\$7,208,509.00</u>

GENERAL OBLIGATION REFUNDING BONDS
TAXABLE SERIES 2011
AMOUNT OF ISSUE: \$7,035,000
PRINCIPAL & INTEREST REQUIREMENTS
Self-Supporting Debt

YEAR	PRINCIPAL	INTEREST	TOTAL
2014-15	\$425,000.00	\$171,436.00	\$596,436.00
2015-16	435,000.00	165,170.75	600,170.75
2016-17	440,000.00	157,357.50	597,357.50
2017-18	450,000.00	147,937.00	597,937.00
2018-19	465,000.00	136,832.50	601,832.50
2019-20	480,000.00	124,016.50	604,016.50
2020-21	495,000.00	109,356.25	604,356.25
2021-22	510,000.00	93,145.00	603,145.00
2022-23	525,000.00	75,411.25	600,411.25
2023-24	545,000.00	56,146.25	601,146.25
2024-25	565,000.00	34,900.00	599,900.00
2025-26	590,000.00	11,800.00	601,800.00
Total	\$5,925,000.00	\$1,283,509.00	\$7,208,509.00

Interest Rates:

2012-15	-	4.950%
2015-26	-	5.800%

Series refunding Taxable Series 2004 Certificates of Obligation.

ECONOMIC DEVELOPMENT FUND

Adopted Budget 2014-15

<i>PROJECTED BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>		\$0
Economic Development - Land Purchases (Market Value)	<u>\$0</u>	
TOTAL CHANGE IN INVENTORY OF LAND HELD FOR RESALE	<u>\$0</u>	0
<i>PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE</i>		<u><u>\$0</u></u>
<i>PROJECTED BEGINNING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT</i>		\$2,151,097
BUDGETED REVENUES		
Sale of Assets	\$200,000	
Transfer from Dangerous Structures Fund	<u>250,000</u>	
TOTAL BUDGETED REVENUES	<u>\$450,000</u>	450,000
BUDGETED EXPENDITURES		
Economic Development - Inventory Gain/Loss	\$100,000	
Economic Development - Corporate / Residential Relocation	250,000	
Economic Development - Redevelopment Operations - Commercial Façade Grant Program	250,000	
Economic Development - Metro Study Phase 2	<u>40,000</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$640,000</u>	<u>(640,000)</u>
<i>PROJECTED ENDING FUND BALANCE - ASSIGNED TO ECONOMIC DEVELOPMENT</i>		<u><u>\$1,961,097</u></u>

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used by the City to account for the accumulation and disbursement of restricted resources. The following is a description of the City's currently budgeted Special Revenue Funds:

Police Forfeitures - to account for proceeds from the sale of assets seized in connection with drug arrests. Revenues are restricted to law enforcement expenditures.

Donations - to account for voluntary contributions for community improvement.

Youth Scholarship - to account for voluntary contributions for youth scholarship.

Grants - to account for grant revenues and expenditures.

Building Security – to account for the municipal court building security fee dedicated to courthouse security.

Court Technology – to account for the municipal court technology fee for the purchase of technological enhancements.

Landfill Closure/Post-Closure – used to account for future landfill costs.

Stars Center - to account for Stars/Conference Center rental revenues and transfers to debt service for bond payments.

Cemetery – to account for grounds maintenance of Keenan Cemetery.

Legal Defense – to account for donations received for legal defense.

Photographic Light System – to account for penalties and fees collected and all costs associated with the operation and enforcement of the photographic traffic monitoring system.

Dangerous Structures - to account for the costs related to the acquisition and demolition of dangerous structures (the Project) located within the City and the payment of professional services in connection with the Project. Funded by certificate of obligation proceeds.

PEG Access Channel – to account for Public, Educational, Governmental (PEG) access channel capital support. Funding source is 1% of cable franchisees' gross revenue.

SPECIAL REVENUE FUNDS REVENUE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$106,622	\$15,000	\$15,000	\$15,000	0.86%
DONATIONS FUND	21,294	20,100	85,000	75,330	4.30%
YOUTH SCHOLARSHIP FUND	1,582	3,000	500	3,000	0.17%
GRANTS FUND	82,815	155,838	163,838	159,651	9.11%
BUILDING SECURITY FUND	37,742	36,700	36,700	38,000	2.17%
COURT TECHNOLOGY FUND	50,041	50,000	50,000	50,000	2.85%
LANDFILL CLOSURE/POST-CLOSURE FUND	23,603	100,000	20,000	100,000	5.70%
STARS CENTER FUND	663,854	663,000	663,000	663,000	37.82%
CEMETERY FUND	1,562	4,000	500	4,000	0.23%
LEGAL DEFENSE FUND	400,100	0	0	0	0.00%
PHOTOGRAPHIC LIGHT SYSTEM FUND	756,574	553,600	573,600	575,150	32.81%
DANGEROUS STRUCTURES FUND	6,497	10,000	5,000	10,000	0.57%
PEG ACCESS CHANNEL FUND	61,396	60,000	61,800	60,000	3.42%
GRAND TOTAL	<u>\$2,213,682</u>	<u>\$1,671,238</u>	<u>\$1,674,938</u>	<u>\$1,753,131</u>	<u>100.00%</u>

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

	ACTUAL 2012-13	ADOPTED BUDGET 2013-14	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15	PERCENT OF BUDGET
POLICE FORFEITURE FUND	\$77,108	\$136,000	\$63,000	\$136,000	3.25%
DONATIONS FUND	20,167	47,047	104,547	70,292	1.68%
YOUTH SCHOLARSHIP FUND	6,940	6,000	6,000	6,000	0.14%
GRANTS FUND	82,815	155,838	163,838	159,651	3.82%
BUILDING SECURITY FUND	142,380	36,600	31,600	35,800	0.86%
COURT TECHNOLOGY FUND	203,858	55,600	55,600	84,100	2.01%
LANDFILL CLOSURE/POST-CLOSURE FUND	569,064	1,858,200	1,858,200	1,700,000	40.65%
STARS CENTER FUND	604,800	602,200	602,200	598,000	14.30%
CEMETERY FUND	24,918	26,400	26,800	27,000	0.65%
LEGAL DEFENSE FUND	19,295	0	580,844	0	0.00%
PHOTOGRAPHIC LIGHT SYSTEM FUND	651,893	629,100	620,100	859,108	20.54%
DANGEROUS STRUCTURES FUND	502,109	425,000	928,000	425,000	10.16%
PEG ACCESS CHANNEL FUND	97,236	100,000	84,500	81,000	1.94%
GRAND TOTAL	<u>\$3,002,583</u>	<u>\$4,077,985</u>	<u>\$5,125,229</u>	<u>\$4,181,951</u>	<u>100.00%</u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Police Forfeiture Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$170,957
BUDGETED REVENUES			
Court Ordered Forfeitures		\$15,000	
TOTAL BUDGETED REVENUES		\$15,000	15,000
BUDGETED EXPENDITURES			
Operating		\$15,000	
Federal Expenditures		101,000	
Community-Based Programs	20,000		
Firearms & Weapons	20,000		
Other	8,000		
Services	5,000		
Credit Card	1,000		
Communications & Computer	17,000		
Body Armor & Protective Gear	10,000		
Vehicle Maintenance	20,000		
Training		20,000	
TOTAL BUDGETED EXPENDITURES		\$136,000	(136,000)
<i>PROJECTED ENDING FUND BALANCE</i>			<u>\$49,957</u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Donations Fund

PROJECTED BEGINNING FUND BALANCE

\$105,631

BUDGETED REVENUES

Donations Received for Animal Care	\$38,730
Donations Received for Fire	5,000
Donations Received for Historical Park	9,000
Donations Received for Library	2,000
Donations Received for Parks	2,000
Donations Received for Police	15,400
Donations Received for Senior Center	3,200
	<hr/>

TOTAL BUDGETED REVENUES

\$75,330

75,330

BUDGETED EXPENDITURES

Animal Care - General	\$38,730
Fire Prevention	1,000
Fire Training	4,800
Historical Park	
Purchase Antiques	1,000
Victorian House - Purchase Artifacts	6,500
Log Cabins - Restoration Projects	171
Human Resources - Wellness Program	1,491
Library Materials	5,000
Park Maintenance	2,000
Police Training Aids & Equipment	6,400
Senior Center	3,200
	<hr/>

TOTAL BUDGETED EXPENDITURES

\$70,292

(70,292)

PROJECTED ENDING FUND BALANCE (1)

\$110,669

NOTE:

(1) The projected ending fund balance is as follows:

Animal Care/Spay Neuter	\$20,592
Farmers Branch Community Foundation	10,951
Fire	261
Fishin' Fun	2,642
Flexible Spending Refunds - Medical Reimbursement	0
Historical Park	0
Historical Park - Victorian House	1,867
Library	12,256
Park Improvements	7,288
Police/Safety	27,093
Senior Center	26,290
Spay/Neuter	1,429
	<u>\$110,669</u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Youth Scholarship Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$16,367
BUDGETED REVENUES			
Youth Scholarship		<u>\$3,000</u>	
TOTAL BUDGETED REVENUES		<u>\$3,000</u>	3,000
BUDGETED EXPENDITURES			
Parks & Recreation		<u>\$6,000</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$6,000</u>	<u>(6,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$13,367</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Grants Fund

PROJECTED BEGINNING FUND BALANCE

\$0

BUDGETED REVENUES

Environmental Health	\$4,500	
Historical Park - General Store	750	
Police - TxDot STEP Grant	48,701	
Police - CFTFK	5,250	
Police - State Criminal Justice Program Grant	22,650	
Fire NCTRAC Medical Grant	5,000	
Library Grant	5,000	
Recreation - TCA Halloween Grant	800	
Tourism - Bidy Girls Basketball	36,100	
Tourism - Premier Baseball	30,900	
	<hr/>	
TOTAL BUDGETED REVENUES	\$159,651	159,651

BUDGETED EXPENDITURES

Texas Department of Health Chempack	\$4,500	
Historical Park - General Store Supplies	750	
Patrol Uniforms	22,650	
Fire NCTRAC Medical Grant	5,000	
Library TexShare Mobile Project	5,000	
Police - STEP Grant	48,701	
Police - CFTFK Grant	5,250	
TCA - Halloween Grant	800	
Tourism - Bidy Girls Basketball	36,100	
Tourism - Premier Baseball	30,900	
	<hr/>	
TOTAL BUDGETED EXPENDITURES	\$159,651	(159,651)

PROJECTED ENDING FUND BALANCE

\$0

Note: Deficits in beginning or ending fund balance are a result of a timing difference between grant expenditures incurred and the filing of requests for reimbursements.

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Building Security Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$92,703
BUDGETED REVENUES			
Building Security		<u>\$38,000</u>	
TOTAL BUDGETED REVENUES		<u>\$38,000</u>	38,000
BUDGETED EXPENDITURES			
Supplies, Repairs and Maintenance		\$12,300	
Court Security		<u>23,500</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$35,800</u>	<u>(35,800)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$94,903</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Court Technology Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$99,783
BUDGETED REVENUES			
Court Fines		<u>\$50,000</u>	
TOTAL BUDGETED REVENUES		<u>\$50,000</u>	50,000
BUDGETED EXPENDITURES			
Court Technology		\$28,800	
Services		2,100	
Equipment - Office		<u>53,200</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$84,100</u>	<u>(84,100)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$65,683</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Landfill Closure/Post-Closure Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>		\$4,265,619
BUDGETED REVENUES		
Interest	<u>\$100,000</u>	
TOTAL BUDGETED REVENUES	<u>\$100,000</u>	100,000
BUDGETED EXPENDITURES		
Landfill Expansion Permit	\$700,000	
Landfill Expansion Lawsuit	500,000	
Installation and Improvement to Gas Collection System	<u>500,000</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$1,700,000</u>	<u>(1,700,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>		<u><u>\$2,665,619</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Stars Center Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$554,848
BUDGETED REVENUES			
Rent	\$660,000		
Interest	<u>3,000</u>		
TOTAL BUDGETED REVENUES	<u>\$663,000</u>	663,000	
BUDGETED EXPENDITURES			
Debt Service Transfers	<u>\$598,000</u>		
TOTAL BUDGETED EXPENDITURES	<u>\$598,000</u>	(598,000)	
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$619,848</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Cemetery Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$42,379
BUDGETED REVENUES			
Interest		<u>\$4,000</u>	
TOTAL BUDGETED REVENUES		<u>\$4,000</u>	4,000
BUDGETED EXPENDITURES			
Personal Services/Benefits		\$23,200	
Supplies		2,600	
Repairs and Maintenance		500	
Services		<u>700</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$27,000</u>	<u>(27,000)</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$19,379</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Legal Defense Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$0
BUDGETED REVENUES			
Donations		<u>\$0</u>	
TOTAL BUDGETED REVENUES		<u>\$0</u>	0
BUDGETED EXPENDITURES			
Legal Expenses		<u>\$0</u>	
TOTAL BUDGETED EXPENDITURES		<u>\$0</u>	<u>0</u>
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$0</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Photographic Light System Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$312,958
BUDGETED REVENUES			
Red Light Enforcement	\$612,000		
Less State Revenue Sharing Costs	<u>(36,850)</u>		
TOTAL BUDGETED REVENUES	<u>\$575,150</u>	575,150	
BUDGETED EXPENDITURES			
Personal Services/Benefits	\$28,300		
Supplies & Services	510,000		
Operating	<u>320,808</u>		
TOTAL BUDGETED EXPENDITURES	<u>\$859,108</u>	<u>(859,108)</u>	
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$29,000</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

Dangerous Structures Bond Fund

BEGINNING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE		\$1,308,435
Neighborhood Revitalization - Land Purchases (Market Value)	\$335,000	
Neighborhood Revitalization - Land Sales (Market Value)	<u>(250,000)</u>	
TOTAL CHANGE - RESERVE FOR INVENTORY OF LAND	<u>\$85,000</u>	<u>85,000</u>
PROJECTED ENDING FUND BALANCE - INVENTORY OF LAND HELD FOR RESALE		<u><u>\$1,393,435</u></u>
BEGINNING FUND BALANCE - RESTRICTED TO FUND PURPOSES		\$1,095,561
Change in Inventory (Above)		(85,000)
BUDGETED REVENUES		
Interest	<u>\$10,000</u>	
TOTAL BUDGETED REVENUES	<u>\$10,000</u>	10,000
BUDGETED EXPENDITURES		
Neighborhood Revitalization - Inventory Gain/Loss	\$165,000	
Redevelopment Operations	10,000	
Transfer to Economic Development Fund	<u>250,000</u>	
TOTAL BUDGETED EXPENDITURES	<u>\$425,000</u>	<u>(425,000)</u>
PROJECTED ENDING FUND BALANCE - RESTRICTED TO FUND PURPOSES		<u><u>\$595,561</u></u>

SPECIAL REVENUE FUND

Adopted Budget 2014-15

PEG Access Channel Fund

<i>PROJECTED BEGINNING FUND BALANCE</i>			\$21,906
BUDGETED REVENUES			
Cable Franchise - Access Channel Fee	<u>\$60,000</u>		
TOTAL BUDGETED REVENUES	<u>\$60,000</u>	60,000	
BUDGETED EXPENDITURES			
Supplies	<u>\$81,000</u>		
TOTAL BUDGETED EXPENDITURES	<u>\$81,000</u>	<u>(81,000)</u>	
<i>PROJECTED ENDING FUND BALANCE</i>			<u><u>\$906</u></u>

FIXED ASSET FUND SUMMARY

	YEAR-END AMENDED BUDGET 2013-14	ADOPTED BUDGET 2014-15
<i>BEGINNING FUND BALANCE</i>	\$ 567,212	\$ 478,012
ESTIMATED TRANSFER FROM OPERATING FUNDS	2,600,900	3,114,300
CREDIT OF PRIOR YEAR ASSIGNMENT	55,055	70,190
ESTIMATED FIXED ASSET PURCHASES	(2,906,065)	(3,357,900)
ASSIGNED FOR FUTURE PURCHASES	(70,190)	(70,190)
PRIOR YEAR PURCHASE ORDER(S) CLOSED	81,100	
PROCEEDS FROM AUCTIONS	<u>150,000</u>	<u>150,000</u>
<i>ESTIMATED ENDING ASSIGNED FUND BALANCE</i>	<u><u>\$ 478,012</u></u>	<u><u>\$ 384,412</u></u>
<i>ASSIGNED FOR FUTURE PURCHASES, PROVIDED (USED):</i>	YEAR-END AMENDED ASSIGNMENTS	ADOPTED ASSIGNMENTS
FIRE EQUIPMENT	<u>\$ 70,190</u>	<u>\$ 70,190</u>
<i>TOTAL ASSIGNMENTS</i>	<u><u>\$ 70,190</u></u>	<u><u>\$ 70,190</u></u>

FIXED ASSETS

DIVISION	DESCRIPTION	YEAR-END AMENDED BUDGET TRANSFERS 2013-14	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2013-14	ADOPTED BUDGET TRANSFERS 2014-15	ADOPTED BUDGET PLANNED PURCHASES 2014-15
General Administration	Clock	\$ 8,000	\$ 8,000	\$	\$
	Division Total	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$</u>	<u>\$</u>
Non-Departmental	Electric Vehicle Charging Stations	\$ 14,200	\$ 14,200	\$	\$
	Division Total	<u>\$ 14,200</u>	<u>\$ 14,200</u>	<u>\$</u>	<u>\$</u>
Human Resources	Software	\$	\$	\$ 20,000	\$ 101,100
	Division Total	<u>\$</u>	<u>\$</u>	<u>\$ 20,000</u>	<u>\$ 101,100</u>
Information Services	Network Replacement/Upgrade Prog.	\$ 148,500	\$ 148,500	\$ 78,000	\$ 78,000
	Virtual Server Environment & Storage	150,000	150,000	13,500	13,500
	One Solution Software		40,300		
	Access Control System Upgrade	56,700	56,700		137,500
	Backup & Recovery Expansion	36,000	36,000		
	Microsoft Enterprise Agreement	129,300	129,300	127,800	127,800
	Wireless Upgrades	19,000	19,000		
	Audio/Visual Upgrades	52,000	52,000	135,000	135,000
	Firewall Security/Disaster Recovery	17,000	17,000	55,000	55,000
	False Alarm Management Software			32,000	32,000
	Network Security			105,500	105,500
	Laserfiche Web Portal			35,000	35,000
	Thin Client Computing Platform Pilot			17,000	17,000
	Hardware Management Console			12,000	12,000
	GPS Unit			10,000	10,000
	Division Total	<u>\$ 608,500</u>	<u>\$ 648,800</u>	<u>\$ 620,800</u>	<u>\$ 758,300</u>
Building Inspections	Vehicle(s)	\$	\$	\$ 22,000	\$ 22,000
	Utility Vehicle for Alley Access			10,000	10,000
	Division Total	<u>\$</u>	<u>\$</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>
Public Works Admin.	Plotter (split funded)	\$ 5,300	\$ 5,300	\$	\$
	Division Total	<u>\$ 5,300</u>	<u>\$ 5,300</u>	<u>\$</u>	<u>\$</u>
Solid Waste	Containers for Brush/Bulky Items	\$	\$	\$ 14,000	\$ 14,000
	Division Total	<u>\$</u>	<u>\$</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>
Street Maintenance	Traffic Signal Cabinet	\$ 10,000	\$ 10,000	\$ 26,000	\$ 26,000
	Excavator		360,000		
	Vehicle(s)			236,500	236,500
	UPS Battery Backup Systems (Qty 5)			30,000	30,000
	Conflict Monitor Tester			12,000	12,000
	Division Total	<u>\$ 10,000</u>	<u>\$ 370,000</u>	<u>\$ 304,500</u>	<u>\$ 304,500</u>
Police Administration	Locking Records Cabinet	\$ 23,000	\$ 21,000	\$	\$
	Fire Detection Duct Sensor Repl.	40,000	40,000	52,000	52,000
	Division Total	<u>\$ 63,000</u>	<u>\$ 61,000</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Police Patrol	Vehicle(s)	(1) \$ 160,000	\$ 160,000	\$ 227,000	\$ 227,000
	Division Total	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 227,000</u>	<u>\$ 227,000</u>

FIXED ASSETS

DIVISION	DESCRIPTION	YEAR-END AMENDED BUDGET TRANSFERS 2013-14	YEAR-END AMENDED BUDGET PLANNED PURCHASES 2013-14	ADOPTED BUDGET TRANSFERS 2014-15	ADOPTED BUDGET PLANNED PURCHASES 2014-15
Police Detention	Fingerprint Machine	\$ 30,000	\$ 30,000	\$	\$
	Division Total	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$</u>	<u>\$</u>
Police Communications	Network Authentication System	\$ 25,000	\$	\$	\$ 25,000
	UPS System Replacement	68,000	70,000		
	Division Total	<u>\$ 93,000</u>	<u>\$ 70,000</u>	<u>\$</u>	<u>\$ 25,000</u>
Fire Operations	Ambulance Replacement	\$	\$	\$ 193,000	\$ 193,000
	Fire Ladder Truck	595,000	595,000		
	Extrication (Hydraulic Rescue) Tool	10,000	15,865		
	Stabilization Equipment	5,000	5,000		
	Thermal Imaging Camera	14,000	14,000		
	Replacement Reserve	(1) 21,000			
	Division Total	<u>\$ 645,000</u>	<u>\$ 629,865</u>	<u>\$ 193,000</u>	<u>\$ 193,000</u>
Park Maintenance	Replacement Mower(s)	\$	\$	\$ 90,600	\$ 90,600
	Replacement Vehicles			22,500	22,500
	Tractor			25,000	25,000
	Boom Mower with Power Arm			30,000	30,000
	Mulching Mower			12,200	12,200
	Debris Blower			8,500	8,500
	Utility Cart with Dump Bed			8,000	8,000
	Division Total	<u>\$</u>	<u>\$</u>	<u>\$ 196,800</u>	<u>\$ 196,800</u>
Recreation	Security System Upgrade	\$ 68,000	13,000	\$	\$
	Division Total	<u>\$ 68,000</u>	<u>\$ 13,000</u>	<u>\$</u>	<u>\$</u>
Aquatics	Software (CLASS)	\$	\$	\$ 9,800	\$ 9,800
	Division Total	<u>\$</u>	<u>\$</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>
Senior Center	Fitness Equipment	\$ 6,500	\$ 6,500	\$	\$
	Division Total	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$</u>	<u>\$</u>
Historical Preservation	Security System Upgrade	\$ 20,400	\$ 20,400	\$ 6,500	\$ 6,500
	Sound System Update			25,000	25,000
	Division Total	<u>\$ 20,400</u>	<u>\$ 20,400</u>	<u>\$ 31,500</u>	<u>\$ 31,500</u>
Library	Library Materials	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
	Division Total	<u>\$ 210,000</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>
Water & Sewer Admin.	Plotter (split funded)	\$ 5,300	\$ 5,300	\$	\$
	Billing Software	28,700	28,700		
	Division Total	<u>\$ 34,000</u>	<u>\$ 34,000</u>	<u>\$</u>	<u>\$</u>

FIXED ASSETS

DIVISION	DESCRIPTION	YEAR-END	YEAR-END	ADOPTED	ADOPTED
		AMENDED BUDGET TRANSFERS 2013-14	AMENDED BUDGET PLANNED PURCHASES 2013-14		
				BUDGET TRANSFERS 2014-15	BUDGET PLANNED PURCHASES 2014-15
Water & Sewer Ops	Large Water Meters	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000
	Pavement Breaker	108,750	108,750		
	Pavement Saw	21,250	21,250		
	Cargo/Camera Van			300,000	300,000
	Vehicle(s)			73,000	73,000
	Sewer Jet Mount			70,000	70,000
	Shoring Box			25,000	25,000
	Handheld Unit for AMR System			6,500	6,500
	Division Total	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 574,500</u>	<u>\$ 574,500</u>
Stormwater Utilities	Street Sweeper	\$	\$	\$ 220,000	\$ 220,000
	Division Total	<u>\$</u>	<u>\$</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>
Facilities Mgmt	Asset Management Software	\$ 46,500	\$ 46,500	\$	\$
	City Hall-Carpet Repl. & Painting	311,000	311,000		
	Door Assists at Senior Center	12,700	12,700		
	Furniture			300,000	300,000
	Vehicle			28,500	28,500
	Division Total	<u>\$ 370,200</u>	<u>\$ 370,200</u>	<u>\$ 328,500</u>	<u>\$ 328,500</u>
Fleet Management	Asset Management Software	\$ 43,500	\$ 43,500	\$	\$
	GPS System for 110 Vehicles	31,300	31,300		
	Division Total	<u>\$ 74,800</u>	<u>\$ 74,800</u>	<u>\$</u>	<u>\$</u>
Convention	Bleachers	\$	\$	\$ 79,900	\$ 79,900
	Division Total	<u>\$</u>	<u>\$</u>	<u>\$ 79,900</u>	<u>\$ 79,900</u>
Total		<u>\$ 2,600,900</u>	<u>\$ 2,906,065</u>	<u>\$ 3,114,300</u>	<u>\$ 3,357,900</u>
Totals by Fund:					
	General Fund	\$ 1,921,500	\$ 2,226,665	\$ 1,879,900	\$ 2,123,500
	Enterprise Funds	214,000	214,000	794,500	794,500
	Internal Service Funds	445,000	445,000	328,500	328,500
	Hotel/Motel Fund	20,400	20,400	111,400	111,400
		<u>\$ 2,600,900</u>	<u>\$ 2,906,065</u>	<u>\$ 3,114,300</u>	<u>\$ 3,357,900</u>

Footnotes for Transfers and Purchases:

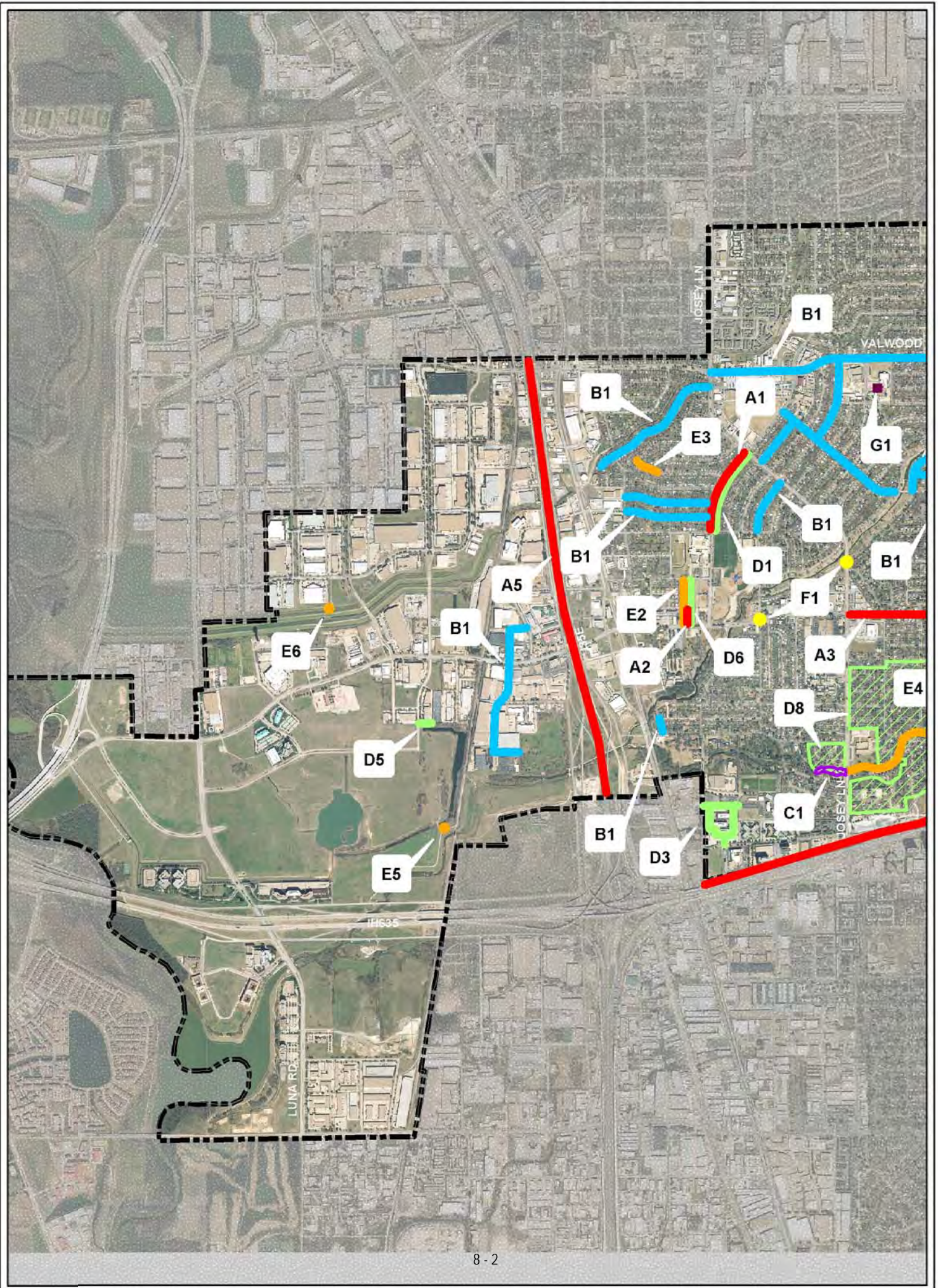
(1) Ongoing annual replacement funding. Transfers cover purchases on a multi-year basis.

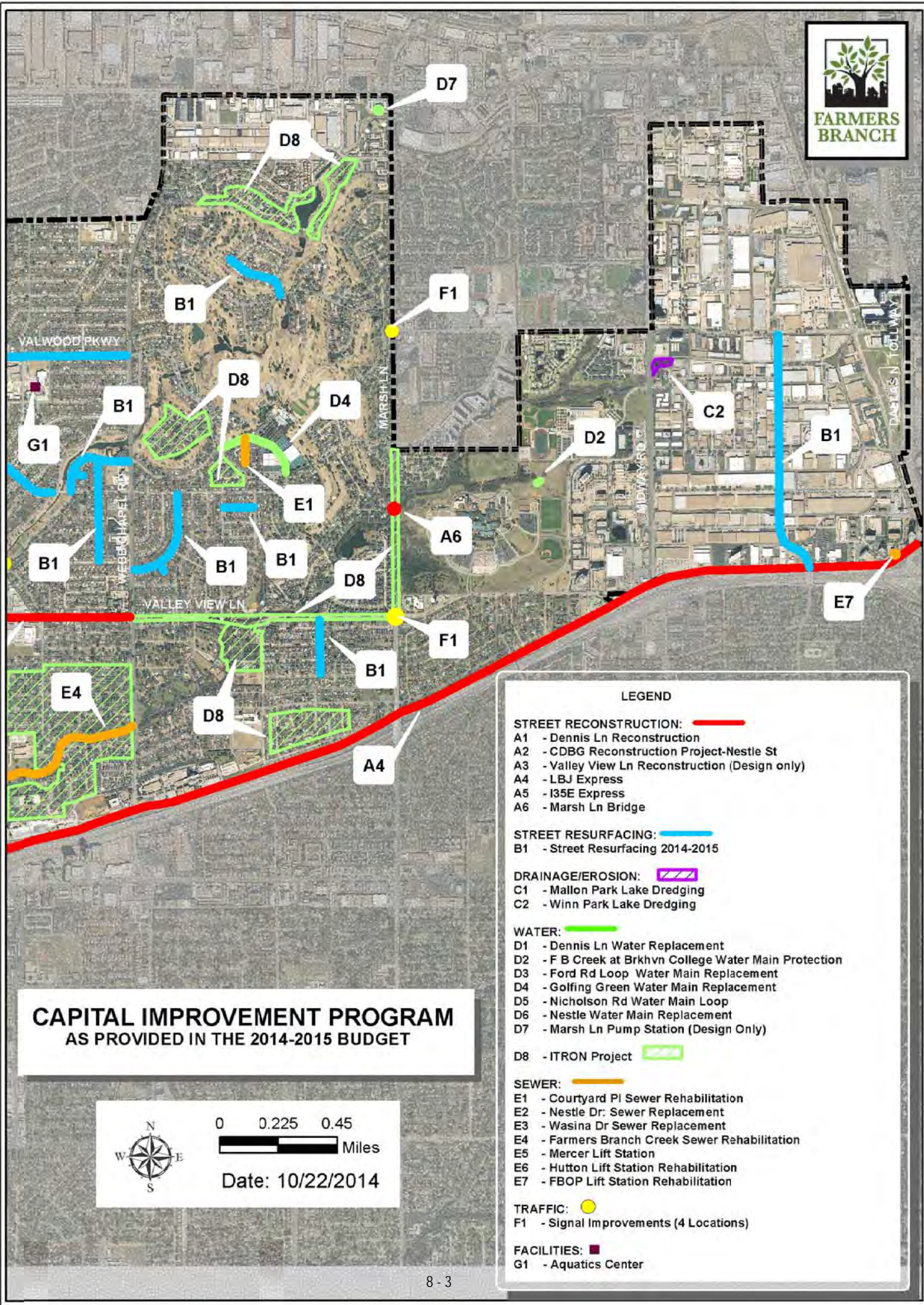
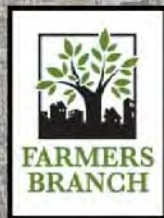
THE CIP PROCESS AND ITS RELATIONSHIP TO OPERATION BUDGETS

The Capital Improvement Program (CIP) is a financial plan for the development, design, and construction of major infrastructure improvements and projects in the City of Farmers Branch. This program encompasses projects funded through the sale of general obligation bonds, revenue bonds, interest earnings, and available fund balances from the General Fund and Water & Sewer Fund.

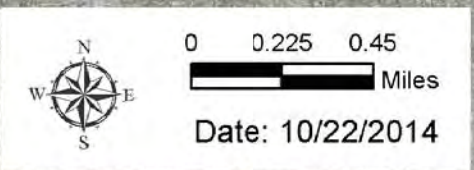
All CIP projects are identified through a long-range strategic planning process involving the City Council and all departments of the City. Projects for rehabilitation as well as new projects for growth and development are identified and prioritized based on needs. Funding is identified and projects are reorganized based on funding availability. Projects are spaced over time in order to achieve maximum construction with minimum tax rate or user charge impact.

The Capital Improvement Program can significantly impact the operating budget. The City relies heavily on General Fund and Water & Sewer Fund transfers in order to fund the CIP. Revenue growth and conservative spending patterns have allowed the City to make these transfers in the past and departments have the ability to fund day-to-day operations of the improvements through their existing operating budgets. In many instances, operating costs have actually been reduced by these improvements. For example, rebuilding older roadways reduces maintenance costs and the replacement of old water and sewer lines has reduced leakage and inflow/infiltration problems. Further detail related to the operating cost impact of new capital improvement projects can be found in the project descriptions located at the beginning of this section. A “minimal” operating budget impact is defined as \$20,000 or less in operating cost.

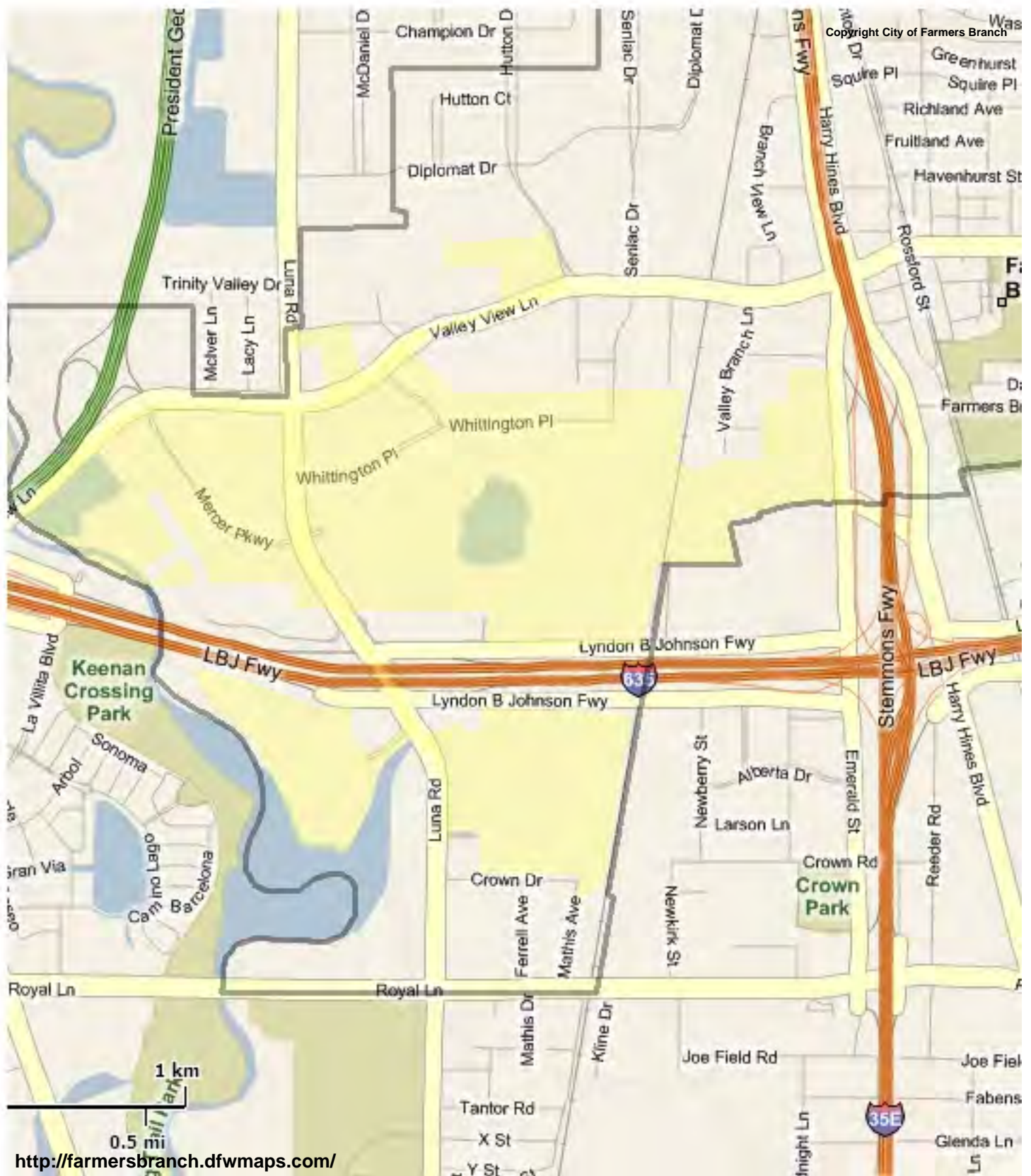




**CAPITAL IMPROVEMENT PROGRAM
AS PROVIDED IN THE 2014-2015 BUDGET**



- LEGEND**
- STREET RECONSTRUCTION:** —
- A1 - Dennis Ln Reconstruction
 - A2 - CDBG Reconstruction Project-Nestle St
 - A3 - Valley View Ln Reconstruction (Design only)
 - A4 - LBJ Express
 - A5 - I35E Express
 - A6 - Marsh Ln Bridge
- STREET RESURFACING:** —
- B1 - Street Resurfacing 2014-2015
- DRAINAGE/EROSION:** ▨
- C1 - Mallon Park Lake Dredging
 - C2 - Winn Park Lake Dredging
- WATER:** —
- D1 - Dennis Ln Water Replacement
 - D2 - F B Creek at Brkhvn College Water Main Protection
 - D3 - Ford Rd Loop Water Main Replacement
 - D4 - Golfing Green Water Main Replacement
 - D5 - Nicholson Rd Water Main Loop
 - D6 - Nestle Water Main Replacement
 - D7 - Marsh Ln Pump Station (Design Only)
 - D8 - ITRON Project ▨
- SEWER:** —
- E1 - Courtyard Pl Sewer Rehabilitation
 - E2 - Nestle Dr. Sewer Replacement
 - E3 - Wasina Dr Sewer Replacement
 - E4 - Farmers Branch Creek Sewer Rehabilitation
 - E5 - Mercer Lift Station
 - E6 - Hutton Lift Station Rehabilitation
 - E7 - FBOP Lift Station Rehabilitation
- TRAFFIC:** ●
- F1 - Signal Improvements (4 Locations)
- FACILITIES:** ■
- G1 - Aquatics Center

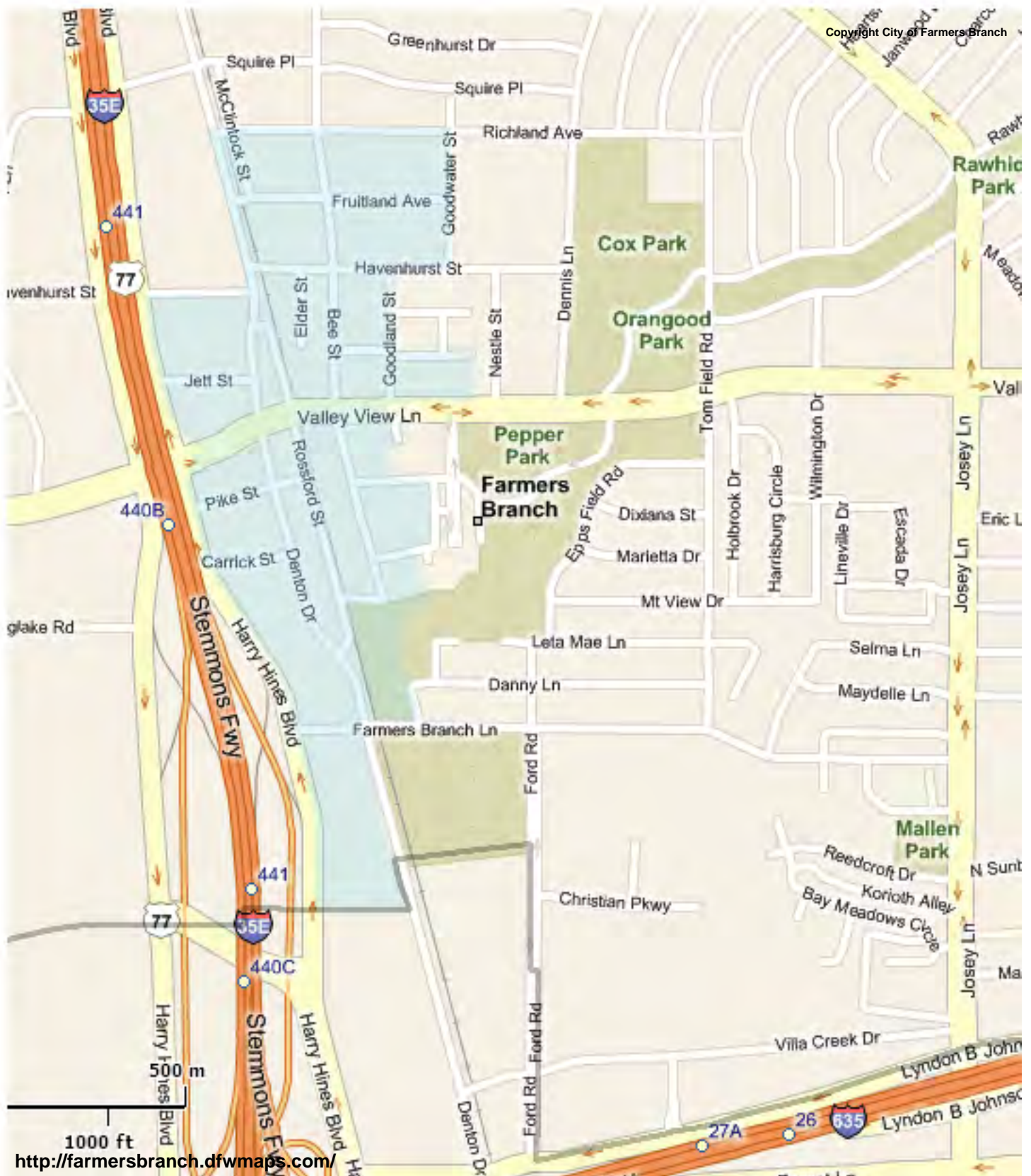


TIF No 1

<http://farmersbranch.dfwmaps.com/>

DISCLAIMER

This data has been compiled for City of Farmers Branch. Various official and unofficial sources were used to gather this information. Every effort was made to ensure the accuracy of this data, however, no guarantee is given or implied as to the accuracy of said data.



TIF NO 2

<http://farmersbranch.dfwmaps.com/>

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CAPITAL IMPROVEMENT PROGRAM BUDGET

ADOPTED BUDGET 2014-15

The Capital Improvement Program (CIP) consists of budgets for ten capital improvement funds that represent the capital spending plan for the City. The first three funds listed represent the City's Pay-As-You-Go Program. The capital improvement funds include:

Non-Bond Capital Improvement Program (CIP) Fund: The revenues are primarily from General Fund transfers. Expenditures are for improvements to municipal facilities, parks, land acquisition, the Street Resurfacing and Reconstruction Programs, and other capital improvement projects not included in one of the other funds.

Hotel/Motel Capital Improvement Program (CIP) Fund: This fund was previously identified as the Historical Park Fund. The revenues are exclusively from the Hotel/Motel Fund. Expenditures are for improvements to the Historical Park.

Non-Bond Utility Fund: The revenues consist primarily of transfers from the Water & Sewer Fund. Expenditures are for water and sanitary sewer improvements. The budget has been expanded to begin funding capital replacement at levels based on the annual depreciation of the water and sanitary sewer systems.

DART Local Assistance Program (LAP) Fund: The revenues are primarily from DART with supplemental funding from earned interest, the Texas Department of Transportation (TxDoT), and Dallas County. Expenditures are for street, traffic, and transportation improvements associated with transit.

Tax Increment Finance District #1 Fund: The Mercer Crossing TIF district expires in 2019 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.

Tax Increment Finance District #2 Fund: The Old Farmers Branch TIF district expires in 2020 and the fund will be active until that expiration date. Revenues will be generated from bonds, developers' contributions and advances, and property tax payments.


Radio System Upgrade Bond Fund: The revenues consist primarily of bond proceeds. Expenditures are for development, design, and implementation of a police/fire radio system.

Aquatics Center Bond Fund: The revenues consist primarily of bond proceeds. Expenditures are for demolition of existing Don Showman pool. Then design, construction and equipping of new aquatics center at same site.




Consolidated Public Safety Communications Fund: Purchase, installation, maintenance, operation, management, and use of a wide area, multi-site radio system compliant with P-25 interoperability standards to be used jointly by the City of Farmers Branch, Town of Addison, City of Carrollton, and City of Coppell.

Street Improvement Bond: Voter approved General Obligation bonds issued for \$13.92 million (plus premium) in 2014. These funds are to be used in addition to non-bond funds having \$10 million for residential streets. Major street renovations expenses estimated at \$13.12 million. South bound Marsh Lane bridge replacement expenses estimated at \$1 million.


City of Farmers Branch, Texas
Capital Improvement Program

Project:		Street Revitalization			Responsible Dept: Public Works				
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 4,000,000
Description:									
Residential Street Overlay Program									
	Estimated Project Cost:								
	Design								\$ 500,000
	Construction								\$ 3,500,000
	Total								\$ 4,000,000
	Project Schedule:								
	Design:								
	Bid Award:								
	Construction:								
	Funding Source(s):								
	General Fund								
Project Listing:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
1	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 4,000,000
Total:	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 4,000,000
Operating Budget Impact:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
	\$ -	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (23,347)	\$ (163,429)


City of Farmers Branch, Texas
Capital Improvement Program

Project:		LBJ Express		Responsible Dept: Public Works						
Projected Financial Plan		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
		\$ 770,070	\$ 197,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 967,070
Description:										
5 year, \$2.7 billion TxDOT project reconstructing existing LBJ facilities and adding managed lanes from Luna Road to east of Central Expressway. The CIP project provides funding for traffic engineering services in Farmers Branch for the comprehensive review and comments on the project's plans and specifications, construction sequencing, and operation of the project's temporary and permanent traffic signals.										
					Estimated Project Cost:					
					Design					\$ -
					Construction					\$ 917,070
					ROW/Easements/Land					\$ -
					Other (monument Signs)					\$ 50,000
					Total					\$ 967,070
					Project Schedule:					
					Design:					
					Bid Award:					
					Construction:					
					Funding Source(s):					
					TxDOT					
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
1. LBJ Express		\$ 720,070	\$ 197,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 917,070
2. Monument Signs		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total:		\$ 770,070	\$ 197,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 967,070
Operating Budget Impact:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
										\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project:		Historical Park Lighting Study			Responsible Dept: Parks					
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total	
	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Description: Study to determine need for an update of the lighting throughout the Historical Park, both the existing pole lights throughout the park and the security lights that illuminate each historical structure.										
		<u>Estimated Project Cost:</u>								
		Design							\$ 25,000	
		Construction							\$ -	
		Total							\$ 25,000	
		<u>Funding Source(s):</u> Hotel/Motel Fund								
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
1		\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Total:		\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Operating Budget Impact:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
										\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project:		Utility Replacement & Improvement			Responsible Dept: Public Works							
Projected Financial Plan		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total		
		\$ 12,591,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 600,000	\$ 2,100,000	\$ 900,000	\$ 2,100,000	\$ 24,591,000		
Description: This project funds the rehabilitation and replacement of water and sanitary sewer lines throughout the city.												
					Estimated Project Cost:							
					Design						\$	-
					Construction						\$	24,591,000
					ROW/Easements/Land						\$	-
					Other						\$	-
					Total						\$	24,591,000
					Funding Source(s):							
					Water and Sewer Fund							
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total		
1. Water and sewer line improvements		\$ 12,591,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 600,000	\$ 2,100,000	\$ 900,000	\$ 2,100,000	\$ 24,591,000		
Total:		\$ 12,591,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 600,000	\$ 2,100,000	\$ 900,000	\$ 2,100,000	\$ 24,591,000		
Operating Budget Impact:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total		
			Cost savings due to reduction of treatment of water. Dependant on size of pipe, precipitation and usage.								\$ -	


City of Farmers Branch, Texas
Capital Improvement Program

Project:		I & I Repairs		Responsible Dept: Public Works						
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total	
	\$ 1,378,187	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 2,428,187	
Description: This is a yearly program that will provide for inflow and infiltration reduction improvements on the sanitary sewer system. Expenditures in future years will focus on identifying problems areas within the city so repairs can be made.										
				Estimated Project Cost:						
				Design	\$					-
				Construction	\$					2,428,187
				ROW/Easements/Land	\$					-
				Other	\$					-
				Total	\$					2,428,187
				Funding Source(s): Water and Sewer Fund						
Project Listing:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total	
1. Completed Projects	\$ 1,078,187	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,078,187	
2. Future year projects	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,350,000	
Total:	\$ 1,378,187	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 2,428,187	
Operating Budget Impact:	Prior Yr	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total	
									\$ -	


City of Farmers Branch, Texas
Capital Improvement Program

Project:		Service Center Improvements			Responsible Dept: Public Works				
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
	\$ 40,500	\$ 700,000	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000	\$ -	\$ 7,740,500
Description:									
This budget provides for the acquisition of land and master planning associated with relocating the Service Center.									
	Estimated Project Cost:								
	Design \$ 137,000								
	Construction \$ 6,423,500								
	ROW/Easements/Land \$ 1,180,000								
	Other \$ -								
	Total \$ 7,740,500								
	Funding Source(s):								
	Water and Sewer Fund								
Project Listing:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
Design	\$ 40,500		\$ -	\$ -	\$ -	\$ -			\$ 40,500
ROW/Easements/Land	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -			\$ 700,000
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000		\$ 7,000,000
Total:	\$ 40,500	\$ 700,000	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000	\$ -	\$ 7,740,500
For the first two years both centers will need utilities and maintenance.									
Operating Budget Impact:	Prior Yr	14/15	15/16	16/17	0	18/19	19/20	20/21	Total
	\$ -	\$ -	\$ -	\$ -		\$ 18,950	\$ 18,950	\$ 18,950	\$ 56,850


City of Farmers Branch, Texas
Capital Improvement Program

Project: Motor/Tank/Pump Improvements		Responsible Dept: Public Works							
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
	\$ 2,016,608	\$ 95,794	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 2,532,402
Description: This project will rehabilitate and/or replace major components of the water distribution system. The improvements are focused on improving system reliability by lowering maintenance costs, reducing power outages, increasing efficiency, and extending the useful lives of equipment and facilities.									
		Estimated Project Cost: Design \$ - Construction \$ 2,532,402 ROW/Easements/Land \$ - Other \$ - Total \$ 2,532,402							
		Funding Source(s): Water and Sewer Fund							
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	Total
1. Prior Years		\$ 314,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314,166
2. Rehab Wicker Tank		\$ 1,588,236	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ 1,588,236
3. Future projects		\$ 114,206	\$ 95,794	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 630,000
Total:		\$ 2,016,608	\$ 95,794	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 2,532,402
Operating Budget Impact:		Prior Yr	14/15	15/16	16/17	17/18	18/19	19/20	Total
									\$ -


City of Farmers Branch, Texas
Capital Improvement Program

Project: Technology and Security Improvements		Responsible Dept: Public Works							
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
	\$ 1,347,166	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,707,166
Description: This project provides system-wide improvements to the water distribution system. The improvements consist of technology upgrades of system control, equipment and systems to continuously monitor water quality, and security improvements.									
		Estimated Project Cost: Design \$ - Construction \$ 1,707,166 ROW/Easements/Land \$ - Other \$ - Total \$ 1,707,166							
		Funding Source(s): Water and Sewer Fund							
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	Total
1. Prior Years		\$ 1,347,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,347,166
2. Future projects		\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000
Total:		\$ 1,347,166	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 1,707,166
Operating Budget Impact:	Prior Yr	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
									\$ -

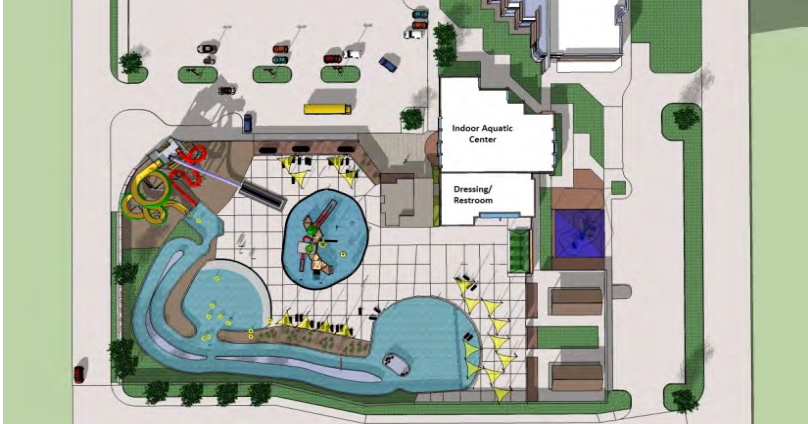
City of Farmers Branch, Texas
Capital Improvement Program

Project: East Lift Station (west of IH35 and north of IH635)					Responsible Dept: Public Works													
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total									
	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000									
Description:																		
This project provides funding for the design, construction and implementation of a lift station to service construction projects.																		
<div></div>																		
										Estimated Project Cost:								
										Design								\$ 380,696
										Construction								\$ 1,119,304
										ROW/Easements/Land								\$ -
										Other								\$ -
Total								\$ 1,500,000										
Funding Source(s):																		
Developer Advance																		
TIF #1 Funds																		
Project Listing:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total									
East Lift Station	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000									
Total:	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000									
Operating Budget Impact:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total									
									\$ -									


City of Farmers Branch, Texas
Capital Improvement Program

Project:		Radio System Bond		Responsible Dept: Police & Communications						
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total	
	\$ 1,930,000	\$ 1,070,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	
Description:										
Project to upgrade the analog system currently used by Police and Fire to a digital system. System currently utilized by Farmers Branch, Carrollton and Addison. City of Coppell to join system. Costs to be shared proportionally by participant cities.										
<div><div></div><div><div>Estimated Project Cost:</div><div>Design<div>\$-</div></div><div>Construction<div>\$2,946,500</div></div><div>ROW/Easements/Land<div>\$-</div></div><div>Other<div>\$53,500</div></div><div>Total<div>\$3,000,000</div></div></div><div><div>Funding Source(s):</div><div>Bond Proceeds</div></div></div>										
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
1. Upgrade Analog Radio System		\$ 1,876,500	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,376,500
2. Radio System Improvements			\$ 570,000							\$ 570,000
3. Bond Issuance Costs		\$ 53,500								\$ 53,500
Total:		\$ 1,930,000	\$ 1,070,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Operating Budget Impact:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total	
									\$ -	


City of Farmers Branch, Texas
Capital Improvement Program

Project:		Aquatics Center		Responsible Dept: Parks and Recreation								
Projected Financial Plan		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total		
		\$ 5,930,362	\$ 2,842,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,773,270		
Description:												
Demolition of current Don Showman pool. Design, construction and equipping of new aquatics center at same location												
					Estimated Project Cost:							
					Design					\$	-	
					Construction					\$	7,625,555	
					ROW/Easements/Land					\$	1,000,000	
					Other					\$	147,715	
					Total					\$	8,773,270	
					Project Schedule:							
					Conceptual Design:					8/20/2013		
					Bid Award (demolition):					8/6/2013		
					Construction:					9/23/2013		
					Outdoor Elem. Complete:					5/1/2015		
					Funding Source(s):							
					Bond Proceeds							
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total		
1. Const. Aquatics Center		\$ 5,782,647	\$ 2,842,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,625,555		
2. Bond Issuance Costs		\$ 147,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,715		
Total:		\$ 5,930,362	\$ 2,842,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,773,270		
Operating Budget Impact:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total		
										\$ -		


City of Farmers Branch, Texas
Capital Improvement Program

Project:		K. Hovnanian																																																																			
		Responsible Dept: Public Works																																																																			
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total																																																												
	\$ 30,000	\$ 154,900	\$ 154,900	\$ 154,900	\$ 154,900	\$ 154,900	\$ 69,166	\$ 66,969	\$ 940,635																																																												
Description:																																																																					
Developer incentive reimbursements for public improvements (Mustang Station)																																																																					
<div>  <table> <tr> <td colspan="10">Estimated Project Cost:</td></tr> <tr> <td>Design</td><td>\$</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Construction</td><td>\$</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>ROW/Easements/Land</td><td>\$</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Other</td><td>\$</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>940,635</td></tr> <tr> <td>Total</td><td>\$</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>940,635</td></tr> </table> </div>										Estimated Project Cost:										Design	\$	-								Construction	\$	-								ROW/Easements/Land	\$	-								Other	\$								940,635	Total	\$								940,635
Estimated Project Cost:																																																																					
Design	\$	-																																																																			
Construction	\$	-																																																																			
ROW/Easements/Land	\$	-																																																																			
Other	\$								940,635																																																												
Total	\$								940,635																																																												
Funding Source(s): TIF #2 Funds																																																																					
Project Listing:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total																																																												
Developer's Reimbursement	\$ 30,000	\$ 154,900	\$ 154,900	\$ 154,900	\$ 154,900	\$ 154,900	\$ 69,166	\$ 66,969	\$ 940,635																																																												
Total:	\$ 30,000	\$ 154,900	\$ 154,900	\$ 154,900	\$ 154,900	\$ 154,900	\$ 69,166	\$ 66,969	\$ 940,635																																																												
Operating Budget Impact:																																																																					
	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total																																																												
									\$ -																																																												

City of Farmers Branch, Texas
Capital Improvement Program

Project:		Western Securities			Responsible Dept: Public Works														
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total										
	\$ 78,000	\$ 395,700	\$ 395,700	\$ 395,700	\$ 395,700	\$ 395,700	\$ 176,688	\$ 171,075	\$ 2,404,263										
Description:																			
Developer incentive reimbursements for public improvements (Mustang Station)																			
<div><div></div><div><div>Estimated Project Cost:</div><table><tr><td>Design</td><td>\$ -</td></tr><tr><td>Construction</td><td>\$ -</td></tr><tr><td>ROW/Easements/Land</td><td>\$ -</td></tr><tr><td>Other</td><td>\$ 2,404,263</td></tr><tr><td>Total</td><td>\$ 2,404,263</td></tr></table><div>Funding Source(s): TIF #2 Funds</div></div></div>										Design	\$ -	Construction	\$ -	ROW/Easements/Land	\$ -	Other	\$ 2,404,263	Total	\$ 2,404,263
Design	\$ -																		
Construction	\$ -																		
ROW/Easements/Land	\$ -																		
Other	\$ 2,404,263																		
Total	\$ 2,404,263																		
Project Listing:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total										
Developer's Reimbursement	\$ 78,000	\$ 395,700	\$ 395,700	\$ 395,700	\$ 395,700	\$ 395,700	\$ 176,688	\$ 171,075	\$ 2,404,263										
Total:	\$ 78,000	\$ 395,700	\$ 395,700	\$ 395,700	\$ 395,700	\$ 395,700	\$ 176,688	\$ 171,075	\$ 2,404,263										
Operating Budget Impact:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total										
									\$ -										

City of Farmers Branch, Texas
Capital Improvement Program

Project:		Street Improvements		Responsible Dept: Public Works						
Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total	
	\$ 2,392,749	\$ 3,488,657	\$ 8,706,765	\$ 165,977	\$ -	\$ -	\$ -	\$ -	\$ 14,754,148	
Description: This project is for the improvement of streets and Marsh Lane bridge over a 4 year period. Total \$23.5 million in bonds are voter approved.										
	Estimated Project Cost:									
	Street Improvements						\$	13,062,810		
	Marsh Lane Bridge (south bound)						\$	1,000,000		
	Bond Issuance costs						\$	191,338		
	Other						\$	500,000		
	Total						\$	14,754,148		
	Project Schedule:									
	Design:									
	Bid Award:									
	Constructor FY 13 & 14 improvements planned									
Funding Source(s): Voter approved bond proceeds										
Project Listing:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
Street Improvements		\$ 2,201,411	\$ 3,138,657	\$ 7,556,765	\$ 165,977	\$ -		\$ -	\$ -	\$ 13,062,810
Marsh Lane Bridge		\$ -	\$ 100,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Public Way Improvements			\$ 250,000	\$ 250,000						\$ 500,000
Bond Issuance Cost		\$ 191,338		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,338
Total:		\$ 2,392,749	\$ 3,488,657	\$ 8,706,765	\$ 165,977	\$ -	\$ -	\$ -	\$ -	\$ 14,754,148
Operating Budget Impact:		Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
										\$ -

City of Farmers Branch, Texas
Capital Improvement Program

Project: Consolidated Dispatch; Training Facilities

Responsible Dept:

Police & Communications

Projected Financial Plan	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Total
	\$ 342,906	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -			\$ 2,042,906

Description:

The City's of Farmers Branch, Addison, Carrollton and Coppell have created a Local Government Corporation that will purchase and install equipment, staff, maintain, operate and manage the North Texas Emergency Communications Center, a public safety answering point that will serve all four jurisdictions.



Estimated Project Cost:

Construction	\$ 1,430,000
Bond Issuance Costs	\$ 42,906
Total	\$ 1,472,906

Funding Source(s):

Bond Proceeds

Project Listing:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	19/20	Total
Consolidated Dispatch	\$ 300,000	\$ 1,130,000	\$ -	\$ -	\$ -	\$ -			\$ 1,430,000
Fire Training Facility		\$ 570,000							\$ 570,000
Bond Issuance Costs	\$ 42,906								\$ 42,906
Total:	\$ 342,906	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042,906

Operating Budget Impact:	Prior Yrs	14/15	15/16	16/17	17/18	18/19	19/20	19/20	Total
									\$ -

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
SUMMARY
ADOPTED BUDGET 2014-15**

		PRIOR YEARS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<u>REVENUES</u>									
Non-Bond CIP	\$ 80,546,907	76,621,770	881,537	510,600	510,600	510,600	510,600	500,600	500,600
Hotel/Motel CIP	\$ 4,366,632	4,341,632	25,000						
Non-Bond Utility	\$ 53,909,375	34,201,730	2,771,854	2,772,073	2,772,293	2,772,516	2,872,741	2,872,969	2,873,199
DART LAP	\$ 25,753,081	25,753,081							
Tax Increment Finance District #1	\$ 49,188,690	25,796,292	966,909	1,976,256	4,502,289	6,733,388	7,393,216	1,820,340	
Tax Increment Finance District #2	\$ 4,904,562	996,601	631,138	647,994	680,392	714,411	750,130	245,854	238,044
Street Improvement/Animal Shelter Bond	\$ 8,170,849	8,170,849							
Fire Station 1 Relocation Bond	\$ 5,633,031	5,633,031							
Radio System Bond	\$ 3,007,921	3,007,921							
Aquatics Center Bond	\$ 8,879,230	8,879,230							
Consolidated Dispatch	\$ 2,042,906	2,042,906							
Street Improvements	\$ 14,754,148	14,700,838	30,770	22,126	414				
TOTAL REVENUES	\$ 261,157,331	210,145,880	5,307,208	5,929,048	8,465,988	10,730,914	11,526,688	5,439,763	3,611,842
<u>EXPENDITURES</u>									
Non-Bond CIP	\$ 80,543,390	76,625,453	917,937	500,000	500,000	500,000	500,000	500,000	500,000
Hotel/Motel CIP	\$ 4,359,232	4,334,232	25,000						
Non-Bond Utility	\$ 53,278,856	30,903,062	3,975,794	2,500,000	2,320,000	820,000	5,820,000	4,620,000	2,320,000
DART LAP	\$ 25,743,158	25,743,158							
Tax Increment Finance District #1	\$ 49,188,690	25,796,292	966,909	1,976,256	4,502,289	6,733,388	7,393,217	1,820,339	
Tax Increment Finance District #2	\$ 4,823,287	882,700	677,950	684,318	691,003	698,024	705,395	245,854	238,044
Street Improvement/Animal Shelter Bond	\$ 8,170,850	8,170,850							
Fire Station 1 Relocation Bond	\$ 5,636,153	5,636,153							
Radio System Bond	\$ 3,000,000	1,930,000	1,070,000						
Aquatics Center Bond	\$ 8,773,270	5,930,362	2,842,908						
Consolidated Dispatch	\$ 2,042,906	342,906	1,700,000						
Street Improvements	\$ 14,754,148	2,392,749	3,488,657	8,706,765	165,977				
TOTAL EXPENDITURES	\$ 260,313,939	188,687,916	15,665,155	14,367,339	8,179,269	8,751,411	14,418,612	7,186,193	3,058,044

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
ADOPTED BUDGET 2014-15**

REVENUE SOURCES:

Miscellaneous Revenues

Prior Year Revenue	\$ 4,240,303	4,240,303							
North Texas Toll way Authority	\$ 150,000	150,000							
Interest	\$ 8,440,315	8,436,115	600	600	600	600	600	600	600
Developer Contributions	\$ 1,267,919	1,247,919	20,000						
Fire Station #3 Reimbursement	\$								
Dallas County	\$ 260,358	260,358							
Public Improvement District [1]	\$ 3,568,918	3,568,918							
Las Campanas Wall Assessment	\$ 110,295	110,295							
Hotel/Motel Fund Transfer	\$ 466,200	466,200							
TIF # 2 Reimbursement	\$								
DART Signal Reimbursement	\$ 97,467	97,467							
TxDOT (LBJ Express)	\$ 967,070	817,070	150,000						
CDBG Funds	\$ 891,562	795,625	95,937						
<i>Subtotal Revenues Excluding Transfers</i>	\$ 20,460,407	20,190,270	266,537	600	600	600	600	600	600

Transfer of General Fund Balance

Prior Year Revenue	\$ 19,441,000	19,441,000							
<i>Subtotal Transfer of General Fund Balance</i>	\$ 19,441,000	19,441,000							

General Fund Transfers

Prior Year Revenue	\$ 8,388,000	8,388,000							
Street Revitalization	\$ 4,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Fire Station #2 Land Purchase	\$ 400,000	400,000							
Street Program Transfer	\$ 15,018,000	14,968,000	10,000	10,000	10,000	10,000	10,000		
<i>Subtotal General Fund Transfers</i>	\$ 27,806,000	24,256,000	510,000	510,000	510,000	510,000	510,000	500,000	500,000

Departmental Transfers

Prior Year Revenue	\$ 11,555,500	11,555,500							
Playground/Park Renovations ('13-'14 Lighting Study)	\$ 425,000	425,000							
Parks Maintenance (VV Soccer Complex)	\$ 105,000		105,000						
Streets/Railroad Crossings	\$ 754,000	754,000							
<i>Subtotal Departmental Transfers</i>	\$ 12,839,500	12,734,500	105,000						

TOTAL REVENUES:

\$ 80,546,907	76,621,770	881,537	510,600	510,600	510,600	510,600	500,600	500,600	500,600
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**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND CIP FUND
ADOPTED BUDGET 2014-15**

PROJECTED EXPENDITURES

Completed Projects

	PROJECT BUDGET	PRIOR YEARS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Prior Years [2]	\$ 55,814,028	55,814,028							
Liberty Plaza	\$ 429,858	429,858							
Screen Wall Assistance	\$ 185,196	185,196							
City Entryway Enhancements	\$ 48,878	48,878							
Field of Blue Statue	\$ 24,500	24,500							
CDBG Project 2008-10	\$ 136,693	136,693							
Railroad Crossing Signal Controllers (DART)	\$ 97,767	97,767							
Current and Future Projects									
Mustang Trail Erosion Control	\$ 399,441	399,441							
Playground/Park Renovations ('13-'14 Lighting Study)	\$ 629,386	629,386							
Parks Maintenance (VV Soccer Complex)	\$ 105,000		105,000						
Redevelopment Program	\$ 2,816,584	2,816,584							
Railroad Crossing Improvements	\$ 588,841	588,841							
Streetscape Enhancements	\$ 292,114	292,114							
Galleria/McEwen	\$ 95,000	95,000							
Street Resurfacing	\$ 7,490,278	7,490,278							
LBJ Express	\$ 917,070	720,070	197,000						
-Monument Signs (LBJ/Josey, Webb Chapel)	\$ 50,000	50,000							
CDBG Project 2013-14 Wasina Dr. Reconstruction	\$ 112,528	112,528							
CDBG Project 2014-15 Nestle Reconstruction	\$ 95,937		95,937						
Trail Connector - Mercer Crossing South	\$ 20,000		20,000						
Trail Expansions	\$ 100,000	100,000							
Traffic Signals Rehabilitation	\$ 55,974	55,974							
Campion Trail Connector	\$ 100,000	100,000							
Fire Station #2 Land Purchase	\$ 400,000	400,000							
Street Revitalization [3]	\$ 4,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Farmers Branch Station Streets	\$ 57,128	57,128							
TOTAL PLANNED EXPENDITURES:	\$ 75,062,201	71,144,264	917,937	500,000	500,000	500,000	500,000	500,000	500,000
Transfers	\$ 5,481,189	5,481,189							
TOTAL EXPENDITURES:	\$ 80,543,390	76,625,453	917,937	500,000	500,000	500,000	500,000	500,000	500,000
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:									
	\$ 3,517	(3,683)	(40,083)	(29,483)	(18,883)	(8,283)	2,317	2,917	3,517

[1] Funding is from savings resulting from the early payoff of public improvement district (PID) debt.

[2] A list of completed projects is available upon request.

[3] Street Revitalization project spans 10 years from FY 2013-2014 to FY 2022-2023 for total of \$5,000,000.

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
HOTEL/MOTEL CIP FUND
ADOPTED BUDGET 2014-15

REVENUE SOURCES:

Appropriated Fund Balance
Interest
Hotel/Motel Transfer from Non-Bond CIP
Special Revenue Donations
Hotel/Motel Transfers

TOTAL REVENUES:

PROJECTED EXPENDITURES

Completed Projects

Prior Years [1]
Historical Park Master plan
Historical Park General Store
Historical Park Lighting Study
Historical Park Bridge & Pathways

TOTAL EXPENDITURES:

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

PROJECT BUDGET	PRIOR YEARS	2014-15	2015-16	2016-17	2017-18	2018-19
\$ 200,199	200,199					
\$ 297,033	297,033					
\$ 360,400	360,400					
\$ 75,000	75,000					
\$ 3,434,000	3,409,000	25,000				
\$ 4,366,632	4,341,632	25,000				
\$ 4,051,632	4,051,632					
\$ 28,500	28,500					
\$ 100,000	100,000					
\$ 25,000		25,000				
\$ 154,100	154,100					
\$ 4,359,232	4,334,232	25,000				
\$ 7,401	7,401	7,401	7,401	7,401	7,401	7,401

[1] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
NON-BOND UTILITY FUND
ADOPTED BUDGET 2014-15**

REVENUE SOURCES:

Transfer from Water & Sewer Fund Operations [1]
Transfer from Water & Sewer Fund - Fund Balance
Transfer from Sewer Interceptor Fund
Transfer from Fixed Asset Fund
Developer Contribution
Interest
CDBG

TOTAL REVENUES:

PROJECTED EXPENDITURES

Completed Projects

Prior Years [2]

Benchmark Water/SS Line

Current and Future Projects

Utility Replacement & Improvements

I & I Repairs

Service Center Improvements

Council Rebate

Motor/Pump/Tank Improvements

Technology/Security Improvements

Sanitary Sewer Protection- Farmers Branch Creek

East Side Lift Station

Farmers Branch Station Streets

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES:

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

PROJECT BUDGET	PRIOR YEARS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
\$ 42,499,346	22,949,346	2,750,000	2,750,000	2,750,000	2,750,000	2,850,000	2,850,000	2,850,000
\$ 6,200,000	6,200,000							
\$ 1,495,069	1,495,069							
\$ 213,166	213,166							
\$ 5,500	5,500							
\$ 3,213,989	3,056,344	21,854	22,073	22,293	22,516	22,741	22,969	23,199
\$ 282,305	282,305							
\$ 53,909,375	34,201,730	2,771,854	2,772,073	2,772,293	2,772,516	2,872,741	2,872,969	2,873,199
\$ 7,699,812	7,699,812							
\$ 392,611	392,611							
\$								
\$ 24,591,000	12,591,000	2,100,000	2,100,000	2,100,000	600,000	2,100,000	900,000	2,100,000
\$ 2,428,187	1,378,187	150,000	150,000	150,000	150,000	150,000	150,000	150,000
\$ 7,740,500	40,500	700,000				3,500,000	3,500,000	
\$								
\$ 2,532,402	2,016,608	95,794	70,000	70,000	70,000	70,000	70,000	70,000
\$ 1,707,166	1,347,166	180,000	180,000					
\$ 690,000	690,000							
\$ 1,500,000	750,000	750,000						
\$ 833,070	833,070							
\$ 50,114,749	27,738,955	3,975,794	2,500,000	2,320,000	820,000	5,820,000	4,620,000	2,320,000
\$ 3,164,107	3,164,107							
\$ 53,278,856	30,903,062	3,975,794	2,500,000	2,320,000	820,000	5,820,000	4,620,000	2,320,000
\$ 630,519	3,298,668	2,094,728	2,366,801	2,819,094	4,771,610	1,824,352	77,321	630,519

[1] Transfer from Water & Sewer Operations. This is a planned use of fund balance for capital improvements.

[2] A list of completed projects is available upon request.

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
DART LOCAL ASSISTANCE PROGRAM FUND
ADOPTED BUDGET 2014-15**

	PROJECT BUDGET	PRIOR YEARS	2014-15
REVENUE SOURCES:			
Dart Technical Assistance Program	\$ 243,912	243,912	
Dart Capital Assistance Program (CAP)			
CAP Allocation (Not Yet Rec'd)	\$ 57,363	57,363	
CAP Allocation Received	\$ 8,910,239	8,910,239	
TxDOT Grant	\$ 415,557	415,557	
TxDOT RTR (NCTCOG)	\$ 532,160	532,160	
Interest (Operating Account)	\$ 573,629	573,629	
Dallas County	\$ 648,012	648,012	
Texas Comptroller	\$ 27,588	27,588	
DART Local Assistance Program (LAP)			
LAP Allocation (Not Yet Rec'd)	\$ 857,140	857,140	
LAP Allocation Received	\$ 13,487,481	13,487,481	
TOTAL REVENUES:	\$ 25,753,081	25,753,081	
PROJECTED EXPENDITURES			
TECHNICAL ASSISTANCE PROGRAM	\$ 159,997	159,997	
Completed Projects			
Prior Years [1]	\$ 122,344	122,344	
<i>Subtotal</i> Technical Assistance Program	\$ 282,341	282,341	
CAPITAL ASSISTANCE PROGRAM			
Completed Projects			
Prior Years [1]	\$ 23,086,411	23,086,411	
Traffic Signal Communications	\$ 332,125	332,125	
Current and Future Projects			
Traffic Counts	\$ 30,000	30,000	
DART Green Line Trail	\$ 324,000	324,000	
Trails	\$ 135,000	135,000	
Traffic Signals Rehabilitation	\$ 101,681	101,681	
Farmers Branch Station Streets/Transit Center	\$ 1,451,600	1,451,600	
TOTAL EXPENDITURES:	\$ 25,743,158	25,743,158	
RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:	\$ 9,923	9,923	9,923

[1] A list of completed projects is available upon request.

CMS (post 1996) rolled into DART Allocation line item

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #1 FUND
ADOPTED BUDGET 2014-15**

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
CFBISD (100%)	\$ 28,546,547	10,784,260	795,844	1,627,023	3,707,172	5,544,446	6,087,802	
City of Farmers Branch (35%)	\$ 4,055,813	1,158,851	87,822	179,543	409,089	611,833	671,793	936,882
Dallas County Hospital District (34%)	\$ 2,064,039	659,741	42,572	87,033	198,305	296,585	325,651	454,152
Dallas County (34%)	\$ 1,681,783	444,881	37,497	76,659	174,667	261,231	286,832	400,016
Dallas County Community College District (35%)	\$ 232,311	232,311						
Valwood Improvement Authority (50% - M&O Rate)	\$ 245,533	156,513	2,699	5,517	12,571	18,801	20,643	28,789
Dallas Independent School District (35%)	\$ 53,503	53,503						
Developer Advance [1]	\$ 11,601,824	11,601,824						
Interest	\$ 707,337	704,409	476	481	486	490	495	500
TOTAL REVENUES:	\$ 49,188,690	25,796,292	966,909	1,976,256	4,502,289	6,733,388	7,393,216	1,820,340

PROJECTED EXPENDITURES

Completed Projects

Prior Years [2] \$ 3,245,649 3,245,649

Current and Future Projects

City and School Administrative Fees	\$ 582,017	282,017	50,000	50,000	50,000	50,000	50,000	50,000
Developer Reimbursement [3]	\$ 15,239,487	4,580,690	359,818	787,340	1,857,269	2,802,276	3,081,756	1,770,339
Zone School Project Costs (CFBISD) [4]	\$ 19,484,926	7,051,325	557,091	1,138,916	2,595,020	3,881,112	4,261,461	
Zone School Project Costs (DISD) [5]	\$ 1,937	1,937						
Mercer Parkway	\$ 3,531,657	3,531,657						
Lake Improvements: north of I-635	\$ 1,343,709	1,343,709						
"Peninsula Tract" Improvements [6]	\$ 2,980,332	2,980,332						
Remaining West Side Projects [1]	\$ 2,453,432	2,453,432						
Mercer Parkway Extension (Luna to I-35)	\$ 364,450	364,450						
Knightsbridge Road	\$ 363,700	363,700						
Bond Street	\$ 363,700	363,700						
East Lift Station (west of I35, north of IH635)	\$ 380,696	380,696						
Luna Road Lift Station	\$ 632,140	632,140						
Lake Improvements: South of I-635	\$ 348,745	348,745						
TOTAL PLANNED EXPENDITURES:	\$ 48,863,145	25,470,748	966,909	1,976,256	4,502,289	6,733,388	7,393,217	1,820,339
Transfers	\$ 325,544	325,544						
TOTAL EXPENDITURES	\$ 49,188,690	25,796,292	966,909	1,976,256	4,502,289	6,733,388	7,393,217	1,820,339

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

\$ 0	0	0	0	0	0	0	0	0
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[1] A list of completed projects is available upon request

[2] Developer reimbursements to be based on provisions of Developer Agreements Nos. 1-8. (Principal and Interest as of Sept. 30th 2013 is \$14,663,421)

[3] Figures represent 65% of CFBISD revenue payment

[4] Figures represent 20% of DISD revenue payment

[5] Design for Phase 2 improvements were funded by Developer Advances.

[6] Does not include future projects or overpayments/refunds.

Terms and Limits for Participation

Dallas County (Term-12/31/2019)	34% up to \$4.5MM
Carrollton Farmers Branch ISD (Term-12/31/2018)	100% up to \$129,805,190
Valwood Authority (Term-12/31/2019)	50% of O&M rate only
Dallas ISD (Term 12/20/2018)	35% up to \$4,145,043
DCCCD (Term-Term 15 years from zone creation date of 12/21/1998)	35%
Parkland (Term 12/31/2019)	34% up to \$4.5MM
Farmers Branch	35%

**CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
TAX INCREMENT FINANCE DISTRICT #2 FUND
ADOPTED BUDGET 2014-15**

REVENUE SOURCES:

	PROJECT BUDGET	PRIOR YEARS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
CFBISD (100%)	\$ 2,827,369	481,739	424,500	445,725	468,011	491,412	515,982		
City of Farmers Branch (100%)	\$ 1,516,964	181,675	164,000	172,200	180,810	189,851	199,343	209,310	219,776
Dallas County Hospital District (55%)	\$ 152,323	50,294	15,000	15,750	16,538	17,364	18,233	19,144	
Dallas County (55%)	\$ 149,644	38,913	13,600	14,280	14,994	15,744	16,531	17,357	18,225
Dallas County Community College District (100%)	\$ 49,114	35,114	14,000						
Non-Bond CIP Fund Advance	\$ 200,000	200,000							
Interest [1]	\$ 9,148	8,866	38	39	39	40	41	42	43
TOTAL REVENUES:	\$ 4,904,562	996,601	631,138	647,994	680,392	714,411	750,130	245,854	238,044

PROJECTED EXPENDITURES

Completed Projects

Prior Years [2]	\$ 14,943	14,943							
Phase One Public Imp./Enhancements	\$ 144,999	144,999							

Current and Future Projects

Zone School Project Costs [3]	\$ 828,813	125,124	127,350	133,718	140,403	147,424	154,795		
City and School Administrative Fees	\$ 64,633	64,633							
Farmers Branch Station Streets	\$ 225,000	225,000							
K. Hovnanian	\$ 940,635	30,000	154,900	154,900	154,900	154,900	154,900	69,166	66,969
Western Securities	\$ 2,404,263	78,000	395,700	395,700	395,700	395,700	395,700	176,688	171,075

TOTAL PLANNED EXPENDITURES:

Transfers	\$ 200,000	200,000							
TOTAL EXPENDITURES	\$ 4,823,287	882,700	677,950	684,318	691,003	698,024	705,395	245,854	238,044

RESERVED FOR CONTINGENCIES AND FUTURE PROJECTS:

	\$ 81,276	113,901	67,089	30,765	20,154	36,541	81,276	81,276	81,276
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[1] Includes bond premiums, interest income, and accrued interest

[2] A list of completed projects is available upon request.

[3] Figures represent 30% of CFBISD revenue payment

Terms and Limits for Participation

Dallas County (Term-12/31/2019)	55% up to \$1.7MM
Carrollton Farmers Branch ISD (Term-12/31/2018)	100% up to \$23,895,858
DCCCD (Term-Term 15 years from zone creation date of 7/21/1999)	100%
Parkland (Term 12/31/2020)	55% up to \$1.7MM
Farmers Branch	100%

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
RADIO SYSTEM UPGRADE FUND
ADOPTED BUDGET 2014-15

REVENUE SOURCES:

Bond Proceeds
Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Radio Upgrade Project

Radio System Improvements

Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2014-15
\$ 3,000,000	3,000,000	
\$ 7,921	7,921	
\$ 3,007,921	3,007,921	
\$ 2,376,500	1,876,500	500,000
\$ 570,000		570,000
\$ 53,500	53,500	
\$ 3,000,000	1,930,000	1,070,000
\$		
\$ 3,000,000	1,930,000	1,070,000
\$ 7,921	1,077,921	7,921

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
AQUATICS CENTER
ADOPTED BUDGET 2014-15

REVENUE SOURCES:

Bond Proceeds
Non-Bond Utilities Transfers In
Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Aquatics Center Project

Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2014-15
\$ 7,148,755	7,148,755	
\$ 1,700,000	1,700,000	
\$ 30,475	30,475	
\$ 8,879,230	8,879,230	
\$ 8,625,555	5,782,647	2,842,908
\$ 147,715	147,715	
\$ 8,773,270	5,930,362	2,842,908
\$		
\$ 8,773,270	5,930,362	2,842,908
\$ 105,960	2,948,868	105,960

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
CONSOLIDATED DISPATCH BOND
ADOPTED BUDGET 2014-15

REVENUE SOURCES:

Bond Proceeds
Bond Premium
Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Consolidated Dispatch; Training Facilities
Fire Training Facility
Bond Issuance costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2014-15	2015-16
\$ 2,000,000	2,000,000		
\$ 42,906	42,906		
\$			
\$ 2,042,906	2,042,906		
\$ 1,430,000	300,000	1,130,000	
\$ 570,000		570,000	
\$ 42,906	42,906		
\$ 2,042,906	342,906	1,700,000	
\$			
\$ 2,042,906	342,906	1,700,000	
0	1,700,000	0	0

CITY OF FARMERS BRANCH
CAPITAL IMPROVEMENT PROGRAM
STREET IMPROVEMENTS
ADOPTED BUDGET 2014-15

REVENUE SOURCES:

Bond Proceeds
Bond Premium
Interest

TOTAL REVENUES:

PROJECTED EXPENDITURES

Current and Future Projects

Street Improvements
Marsh Lane Bridge (south bound) [1]
Public Way Improvements [2]
Bond Issuance Costs

TOTAL PLANNED EXPENDITURES:

Transfers

TOTAL EXPENDITURES

RESERVED FOR CONTINGENCIES:

PROJECT BUDGET	PRIOR YEARS	2014-15	2015-16	2016-17	2017-18
\$ 14,500,000	14,500,000				
\$ 191,338	191,338				
\$ 62,810	9,500	30,770	22,126	414	0
\$ 14,754,148	14,700,838	30,770	22,126	414	0
\$ 13,062,810	2,201,411	3,138,657	7,556,765	165,977	
\$ 1,000,000		100,000	900,000		
\$ 500,000		250,000	250,000		
\$ 191,338	191,338				
\$ 14,754,148	2,392,749	3,488,657	8,706,765	165,977	
\$					
\$ 14,754,148	2,392,749	3,488,657	8,706,765	165,977	
\$ 0	12,308,089	8,850,202	165,563	0	0

[1] Major Capital Improvement Plan with Dallas County. Dallas County match equals \$1.0MM. Total project cost - \$2.0MM

[2] Major Capital Improvement Plan with Dallas County. Connecting Farmers Branch DART Station to John Burke Nature Preserve to Campion Trail. Total Dallas County project of \$3MM with City's portion to be \$1.5MM

COMBINED SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCES - SELECT FUNDS

ADOPTED BUDGET 2014-15

		GENERAL FUND	FIXED ASSET FUND	ENTERPRISE FUNDS	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2013	(1)	\$ 8,942,763	\$ 567,212	\$ 1,096,039	\$ 503,245
2013-14 ESTIMATED REVENUES		\$46,307,100	\$ 2,887,055	\$16,040,000	\$2,433,200
2013-14 ESTIMATED EXPENDITURES		<u>47,852,200</u>	<u>2,906,065</u>	<u>16,616,400</u>	<u>2,661,100</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ (1,545,100)</u>	<u>\$ (19,010)</u>	<u>\$ (576,400)</u>	<u>\$ (227,900)</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		<u>\$</u>	<u>\$ (70,190)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ (1,545,100)</u>	<u>\$ (89,200)</u>	<u>\$ (576,400)</u>	<u>\$ (227,900)</u>
ESTIMATED FUND BALANCE 9/30/2014		<u>\$ 7,397,663</u>	<u>\$ 478,012 (2)</u>	<u>\$ 519,639</u>	<u>\$ 275,345</u>
2014-15 ESTIMATED REVENUES		\$ 48,371,700	\$ 3,334,490	\$ 19,771,200	\$ 2,583,200
2014-15 ESTIMATED EXPENDITURES		<u>48,493,700</u>	<u>3,357,900</u>	<u>19,081,600</u>	<u>2,582,600</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ (122,000)</u>	<u>\$ (23,410)</u>	<u>\$ 689,600</u>	<u>\$ 600</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		<u>\$</u>	<u>\$ (70,190)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ (122,000)</u>	<u>\$ (93,600)</u>	<u>\$ 689,600</u>	<u>\$ 600</u>
ESTIMATED FUND BALANCE 9/30/2015		<u>\$ 7,275,663</u>	<u>\$ 384,412</u>	<u>\$ 1,209,239</u>	<u>\$ 275,945</u>
TARGET BALANCES	High	\$ 9,322,760 (3)	\$ 300,000	\$ 2,000,000	\$ 300,000
	Low	\$ 6,992,070 (3)			

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/13 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for \$55,055 in 2012-13 assigned purchases.

(2) The Estimated Ending Fund Balance 9/30/2014 reflects an adjustment for the assignment of future purchases for the Fire Department totaling \$70,190.

(3) The General Fund target balance has been adjusted for \$1,879,900 of General Fund fixed asset transfers. A General Fund fund balance target is defined as a target range with a low end of 15% and a high end of 20% of the actual GAAP basis expenditures and other financing sources and uses.

**MOST REALISTIC
COMBINED SUMMARY OF ESTIMATED REVENUES,
EXPENDITURES AND FUND BALANCES - SELECT FUNDS
ADOPTED BUDGET 2014-15**

		GENERAL FUND	FIXED ASSET FUND	ENTERPRISE FUNDS	HOTEL/ MOTEL FUND
FUND BALANCE 9/30/2013	(1)	\$ 8,942,763	\$ 567,212	\$ 1,096,039	\$ 503,245
2013-14 ESTIMATED REVENUES		\$ 46,307,100	\$ 2,887,055	\$ 16,040,000	\$ 2,433,200
2013-14 ESTIMATED EXPENDITURES		<u>47,552,200</u>	<u>2,906,065</u>	<u>16,566,400</u>	<u>2,641,100</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ (1,245,100)</u>	<u>\$ (19,010)</u>	<u>\$ (526,400)</u>	<u>\$ (207,900)</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		<u>\$</u>	<u>\$ (70,190)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ (1,245,100)</u>	<u>\$ (89,200)</u>	<u>\$ (526,400)</u>	<u>\$ (207,900)</u>
ESTIMATED FUND BALANCE 9/30/2014		<u>\$ 7,697,663</u>	<u>\$ 478,012</u> (2)	<u>\$ 569,639</u>	<u>\$ 295,345</u>
2014-15 ESTIMATED REVENUES		\$ 48,371,700	\$ 3,334,490	\$ 19,771,200	\$ 2,583,200
2014-15 ESTIMATED EXPENDITURES		<u>48,193,700</u>	<u>3,357,900</u>	<u>18,981,600</u>	<u>2,507,600</u>
ADDITION TO (USE OF) FUND BALANCE SUB-TOTAL		<u>\$ 178,000</u>	<u>\$ (23,410)</u>	<u>\$ 789,600</u>	<u>\$ 75,600</u>
SPECIAL EXPENDITURES					
ASSIGNED FOR FUTURE PURCHASES		<u>\$</u>	<u>\$ (70,190)</u>	<u>\$</u>	<u>\$</u>
ADDITION TO (USE OF) FUND BALANCE		<u>\$ 178,000</u>	<u>\$ (93,600)</u>	<u>\$ 789,600</u>	<u>\$ 75,600</u>
ESTIMATED FUND BALANCE 9/30/2015		<u>\$ 7,875,663</u>	<u>\$ 384,412</u>	<u>\$ 1,359,239</u>	<u>\$ 370,945</u>
TARGET BALANCES	High	\$ 9,262,760 (3)	\$ 300,000	\$ 2,000,000	\$ 300,000
	Low	\$ 6,947,070 (3)			

This chart illustrates a partial listing of select major operating funds of the City. The chart is used to quickly compare revenues, expenditures, and fund balances for the budget year with the prior year. Special expenditures are one-time uses of fund balance, which were approved by the City Council consistent with fund balance target objectives.

(1) Actual per 9/30/13 Comprehensive Annual Financial Report. Fixed Asset Fund Balance has been adjusted for \$55,055 in 2012-13 assigned purchases.

(2) The Estimated Ending Fund Balance 9/30/2014 reflects an adjustment for the assignment of future purchases for the Fire Department totaling \$70,190.

(3) The General Fund target balance has been adjusted for \$1,879,900 of General Fund fixed asset transfers. A General Fund fund balance target is defined as a target range with a low end of 15% and a high end of 20% of the actual GAAP basis expenditures and other financing sources and uses

**GENERAL FUND
SIX-YEAR FINANCIAL PLAN
OVERVIEW**

In accordance with the City's financial policies, the 2014-15 budget was developed in the context of long-range financial plans. The plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenses. A six-year projection plan has been developed for the City's General Fund. The plan presents the fund over eight fiscal years: two previous years and six projected years. There are many benefits to these plans. First, the plan gives staff and City Council a valuable perspective when considering budgets within the planned six-year horizon. Second, the plan enables staff and City Council to understand the "compounding" effect of revenue and expenditure decisions made over time.

Major assumptions have been footnoted on the six-year financial plan. Annual increase projections for each revenue or expenditure category are shown in a column entitled "Proj % Yr 2-6". This column refers to projection assumptions for Years 2-6 of the financial plan.

General Fund Six-Year Financial Plan
City of Farmers Branch

	Proj %	Actual	Estimated	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	Yr 2-6	2012-13	Actual 2013-2014	Projected 2014-2015	Projected 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-19	Projected 2019-20
Beginning Unassigned Fund Balance		\$ 8,629,830	\$ 8,942,763	\$7,538,450	\$7,416,450	\$7,405,593	\$7,994,663	\$9,217,421	\$11,109,131
Revenues:									
Sales tax	3.0%	13,689,916	\$13,430,485	13,460,000	\$13,863,800	\$14,279,714	\$14,708,105	\$15,149,349	\$15,603,829
Property tax	4.0%	17,886,740	18,984,976	21,029,500	21,870,680	22,745,507	23,655,327	24,601,541	25,585,602
Franchise tax	2.0%	4,358,324	4,437,240	4,531,000	4,621,620	4,714,052	4,808,333	4,904,500	5,002,590
Licenses and permits	3.0%	1,015,017	930,442	1,081,000	1,113,430	1,146,833	1,181,238	1,216,675	1,253,175
Charges for services	2.0%	4,539,756	4,522,186	5,182,700	5,286,354	5,392,081	5,499,923	5,609,921	5,722,120
Fines and forfeitures	2.0%	2,121,697	2,363,645	2,377,000	2,424,540	2,473,031	2,522,491	2,572,941	2,624,400
Investment income	2.0%	611,140	614,854	635,000	647,700	660,654	673,867	687,344	701,091
Miscellaneous	2.0%	210,423	343,307	75,500	77,010	78,550	80,121	81,724	83,358
Total Revenues		\$44,433,013	\$45,627,135	\$48,371,700	\$49,905,134	\$51,490,423	\$53,129,407	\$54,823,995	\$56,576,166
Expenditures:									
Personal services	2.0%	\$ 30,096,751	\$29,652,375	\$ 30,967,500	\$31,586,850	\$32,218,587	\$32,862,959	\$33,520,218	\$34,190,622
Professional services	2.0%	3,189,755	3,790,572	2,824,400	2,880,888	2,938,506	2,997,276	3,057,221	3,118,366
Supplies	2.0%	1,754,085	1,933,022	2,021,500	2,061,930	2,103,169	2,145,232	2,188,137	2,231,899
Repair & maintenance	2.0%	4,022,099	5,781,197	5,696,900	5,810,838	5,927,055	6,045,596	6,166,508	6,289,838
Services	2.0%	3,476,107	3,740,997	5,253,700	5,358,774	5,465,949	5,575,268	5,686,774	5,800,509
Production & disposal	2.0%	217,338	226,841	280,200	285,804	291,520	297,350	303,297	309,363
Contracts	0.0%	246,000	275,000	292,000	292,000	292,000	292,000	292,000	292,000
Events	1.0%	526,799	377,676	379,800	383,598	387,434	391,308	395,221	399,174
Other	2.0%	647,353	773,916	1,321,600	1,348,032	1,374,993	1,402,492	1,430,542	1,459,153
Transfers - Fixed Assets	3.0%	1,517,600	1,921,500	1,879,900	1,936,297	1,994,386	2,054,217	2,115,844	2,179,319
Transfers - Economic Development		0	0	0	0	0	0	0	0
Transfers - Utility/HM Fund	2.5%	(1,955,300)	(2,517,694)	(2,808,800)	(2,529,020)	(2,592,246)	(2,657,052)	(2,723,478)	(2,791,565)
Transfers - Other		0	0	(230,000)	0	0	0	0	0
Transfers - CIP/Erosion & Street Prgm		0	0	510,000	500,000	500,000	500,000	500,000	500,000
Transfers - CIP/Long Range Plan		0	1,100,000	0	0	0	0	0	0
Transfers - CIP/Non-Bond Utility		0		0	0	0	0	0	0
Transfers - CIP/Other		0	0	105,000	0	0	0	0	0
Total Expenditures		\$43,738,587	\$47,055,402	\$48,493,700	\$49,915,991	\$50,901,353	\$51,906,648	\$52,932,285	\$53,978,679
Proj Ending Fund Balance		\$8,581,712	\$8,677,763	\$7,416,450	\$7,405,593	\$7,994,663	\$9,217,421	\$11,109,131	\$13,706,618

		Actual 2012-13	Estimated Actual 2013-2014	Year 1 Projected 2014-2015	Year 2 Projected 2015-2016	Year 3 Projected 2016-2017	Year 4 Projected 2017-2018	Year 5 Projected 2018-19	Year 6 Projected 2019-20
Calculation of available funds									
Ending Fund Balance		\$8,581,712	\$8,677,763	\$7,416,450	\$7,405,593	\$7,994,663	\$9,217,421	\$11,109,131	\$13,706,618
90-Day Requirement	25%	\$10,555,247	\$11,008,476	\$11,499,700	\$11,869,924	\$12,101,742	\$12,338,108	\$12,579,110	\$12,824,840
75-Day Requirement	20%	\$8,444,197	\$8,806,780	\$9,199,760	\$9,495,939	\$9,681,393	\$9,870,486	\$10,063,288	\$10,259,872
60-Day Requirement	17%	\$7,034,016	\$7,336,048	\$7,663,400	\$7,910,117	\$8,064,601	\$8,222,115	\$8,382,719	\$8,546,473
54-Day Requirement	15%	\$6,333,148	\$6,605,085	\$6,899,820	\$7,121,954	\$7,261,045	\$7,402,865	\$7,547,466	\$7,694,904

Assumptions:

Personal Services 3% increase includes 1% for merit (@3% level), 1% for health insurance increases (@7% annual increase level), and 1% for across-the-board increases.

FINANCIAL TRENDS

I. Introduction

This is the City of Farmers Branch's twenty-seventh annual review of its financial condition. This annual review is based on the International City Management Association's (ICMA) publication and software application entitled Evaluating Financial Condition. This report identifies positive and negative indicators as they impact the City's financial condition. Three funds have been analyzed: the General Fund, Water & Sewer Fund and Special Revenue Fund.

This program recognizes various factors that affect the City's financial health. The City may control some factors; others are external factors that the City must respond to and make adjustments. Response and adjustment are better planned if early trends are detected. This study will assist in identifying early trends.

The format for this discussion of the various indicators in the following pages includes three sections: Description, Analysis and Conclusion. Definitions follow for each section.

Description: Discussion of indicator in terms of the financial and environmental factors used in computing the indicator.

Analysis: Evaluation of data using trend analysis. The indicator is examined over a multi-year review period. This section provides information on how fast the indicator is changing and in which direction.

Conclusion: Discussion of analysis results and whether a potential problem exists or might exist in the near future.

As used in this study, financial conditions can be broadly defined as the City's ability to finance services on a continuing basis. More specifically, financial condition refers to the City's ability to:

- maintain existing service levels;
- withstand local and regional economic disruption;
- meet demands of natural growth, decline and change; and,
- meet the growing needs for capital improvements and service levels in a manner that balances the desires for services with available revenues.

Efforts by the City, to evaluate its financial condition, present a complex problem. Relationships between some factors are difficult to observe. Some are more important than others, but often, this cannot be determined until all factors have been assembled. Revenues may be higher than ever and may be exceeding expenditures. However, this may not consider inflation or that certain programs have been deferred. The interrelationship between capital expenditures and operating expenditures is not always readily apparent. For example, certain capital expenditures will have the effect of reducing operating expenses. Those operating expenses saved may be available for debt service on capital expenditures.

On the other hand, capital expenditures may require service and maintenance that increases the operating budget at the same time the City is attempting to meet debt service requirements. Failure to recognize the interrelationship between capital expenditures and debt service either as a positive or a negative factor may lead to improper decisions.

Not all factors or indicators presented in the ICMA publication have been included in this study. Some indicators were excluded, as proper data was not available or reliable. As part of a multi-year analysis of financial trends, it is appropriate to review and evaluate the City's financial position relative to the financial objectives set by the City Council in 2013-2014.

II. CONSUMER PRICE INDEX (C.P.I. TABLE) & DEBT SERVICE TABLES

The following table reflects the consumer price index (C.P.I.) used in analyzing several financial trend indicators. This index assists in evaluating the effects of inflation on a government's budget.

The base year for this study is 1983, which has a consumer price index of 100.7.

Consumer Price Index (C.P.I.)		
YEAR	CPI	% Change
1984	105.0	-
1985	108.3	3.1%
1986	110.2	1.8%
1987	115.0	4.4%
1988	119.8	4.2%
1989	125.0	4.3%
1990	132.7	6.2%
1991	137.2	3.4%
1992	141.3	3.0%
1993	145.1	2.7%
1994	149.4	3.0%
1995	153.2	2.5%
1996	157.8	3.0%
1997	161.2	2.2%
1998	163.6	1.5%
1999	167.9	2.6%
2000	173.7	3.5%
2001	178.3	2.6%
2002	181.0	1.5%
2003	185.2	2.3%
2004	189.9	2.5%
2005	198.8	4.7%
2006	202.9	2.6%
2007	208.5	2.8%
2008	218.8	4.9%
2009	216.0	-1.3%
2010	218.4	1.1%
2011	226.9	3.9%
2012	231.4	2.0%
2013	234.1	1.2%
2014	237.0	2.4% Estimate

CPI's are as of September.

Debt Service

Year Ending	Debt Service Requirements CP&I *	Interest on Bond Proceeds Used for Debt Service	Debt Service Funded by Property Tax
2000	3,706,378		3,706,378
2001	3,656,968		3,656,978
2002	3,598,098		3,598,098
2003	3,537,152		3,537,152
2004	3,299,747		3,299,747
2005	3,250,208		3,250,208
2006	3,222,158		3,222,158
2007	3,194,808		3,194,808
2008	2,166,742		2,166,742
2009	2,159,850		2,159,850
2010	3,912,926		2,840,028
2011	4,255,490		3,213,606
2012	4,263,390		3,223,810
2013	2,351,055		1,302,330
2014-2018**	13,865,378		10,422,271
2019-2023**	13,438,605		10,424,844
2024-2028**	6,904,706		5,101,860
2029-2030**	2,988,188		2,988,188

* Current principal and interest

**5-year cumulative

III. Financial Trends Monitoring System - Executive Summary

General Fund:

Revenues

Overall, revenues (including debt service) from 2004 to 2013 show an average annual increase of 1.8%. Decrease in constant dollar revenues began in 2002 due to the recession. In 2006 the City saw a slight increase of 3.41% before the recession of 2007. When compared to 2012, 2013's actual revenues increased by 2.7% and increased by 1.5% on a constant dollar basis.

Growth in revenues continues to be an important factor in funding increased costs such as fuel, utilities and insurance. Of particular concern, is the decline in constant dollar adjusted net operating revenues from the ten year period of 2004 to 2013. Sales tax revenue in particular; 2006-2007 sales tax increased by 10% over 2005-2006 sales tax. Since 2007-2008 to 2009-2010 sales tax dropped by an average of 4.08% by a worsening recession. 2009-2010 sales tax fell by 8.6% when compared to 2008-2009's sales tax. Sales tax revenues for 2012-2013 increased by 7.37% compared to 2011-2012. This same sales tax revenue for 2012-2013 was only \$65K more than 2000-2001 actual sales tax revenue.

Property tax revenues (excluding debt service) decreased twice in nine consecutive years (from 2003 to 2013) with 2010-2011 and 2011-2012 decreasing 1.87% and 4.51% respectively when compared to the previous years. However 2012-2013 property tax revenues increased by 3.16%, in current dollars, from 2011-2012's property tax revenues. And property tax revenues (including debt service) for 2013-2014 are projected to rise by 7.95%.

Expenditures

Overall, operating expenditures have generally increased 0.9% per year during the review period of 2004 to 2013 in current dollars. When examined in constant dollars, average operating expenditures have decreased slightly by 1.43% from 2004 to 2013. Due to the economic slowdown in 2001 and 2007, the City responded to decreasing revenues by cutting expenditures. A one-time use of fund balance occurred in 2007 to complete funding for a new fire station on the city's west side. Expenditures, in constant dollars, for 2012-2013 were 12.2% less than 2003-2004. The expenditures referred to include debt services payments, but exclude general fund expenditures for capital improvement projects (CIP). Major outsourcing initiatives were taken in the 2010-2011 fiscal year including library and residential sanitation pick-up. During the past five years the City has right-sized staff. Since 2008 almost 100 full-time equivalent positions have been eliminated representing a 20% decrease for all positions. Personnel costs now represent 64% of General Fund expenditures down from 79% in fiscal 2010-2011.

Debt Service

Debt service requirements have been in decline due to a pay-off of existing debt and the City's pay-as-you-go philosophy. Debt service requirements in 2013 represent 2.87% of net operating revenues compared with 8.9% of net operating revenues in 2001. This reduction occurred even while two new debt issues were sold. In 2013 two new debts were issued, \$3M for the Public Safety Radio upgrade and \$6.5M for an Aquatics Center.

Property Values

Property values increased in fiscal 2013 (a 1.55% increase compared to 2012) and show an increase of 4.26% in fiscal 2014 when compared to fiscal 2013. From 2004 to 2013 the trend has been negative with an annual average decrease of 0.08% in current dollars and a decrease of 2.35% in constant dollars. In 2013, property values are 23.86% below 2001 values in constant dollars. Growth in property values is a key indicator of financial health of a city.

Property Tax Revenues

Property tax revenues represent one of the largest sources of revenues for the City and are used to fund operations in the General Fund and to pay off bonds in the Debt Service Fund. In the General Fund alone, 2013 property taxes (excluding debt service) are \$17.7 million. 2013-2014 property tax revenues (including debt service) are projected to increase by 6.64% in constant dollars. In 2013 two new debts were issued, \$3M for the Public Safety Radio upgrade and \$6.5M for an Aquatics Center. Property tax revenues (including debt service) from 2004 through 2013 have increased on an average annual basis by 1.74% (in current year dollars).

Water & Sewer Fund:

Revenues

The City had low to moderate rainfall in 2013 resulting in near drought conditions. Year-to-year revenue fluctuations are due to weather patterns, which affect water sales, and an increase in commercial accounts and commercial consumption. Operating revenues from 2004 to 2013, in current dollars, have increased on average by 2.97%. In constant dollars operating revenues have increased slightly by 0.56%. In order to offset the continuing rising cost of treated water and waste water treatment the City implemented a 13.5%, 12% and 3% increase in 2006, 2009 and 2013 respectively.

In 2010 the City entered into a new 30-year contract with its treated water supplier, the City of Dallas. The new contract provided for the one-time opportunity to reduce annual expenditures by approximately \$432,000 due primarily to changes in the City's customer base.

Expenditures

From 2004 to 2013, net operating expenditures (for Water and Sewer) have increased in current dollars by an annual average of 1.83%, and when examined in constant dollars, operating expenditures have decreased slightly by 0.47% over the same time frame. Year-to-year fluctuations are primarily due to weather patterns, which affect water demand.

User Charge Coverage

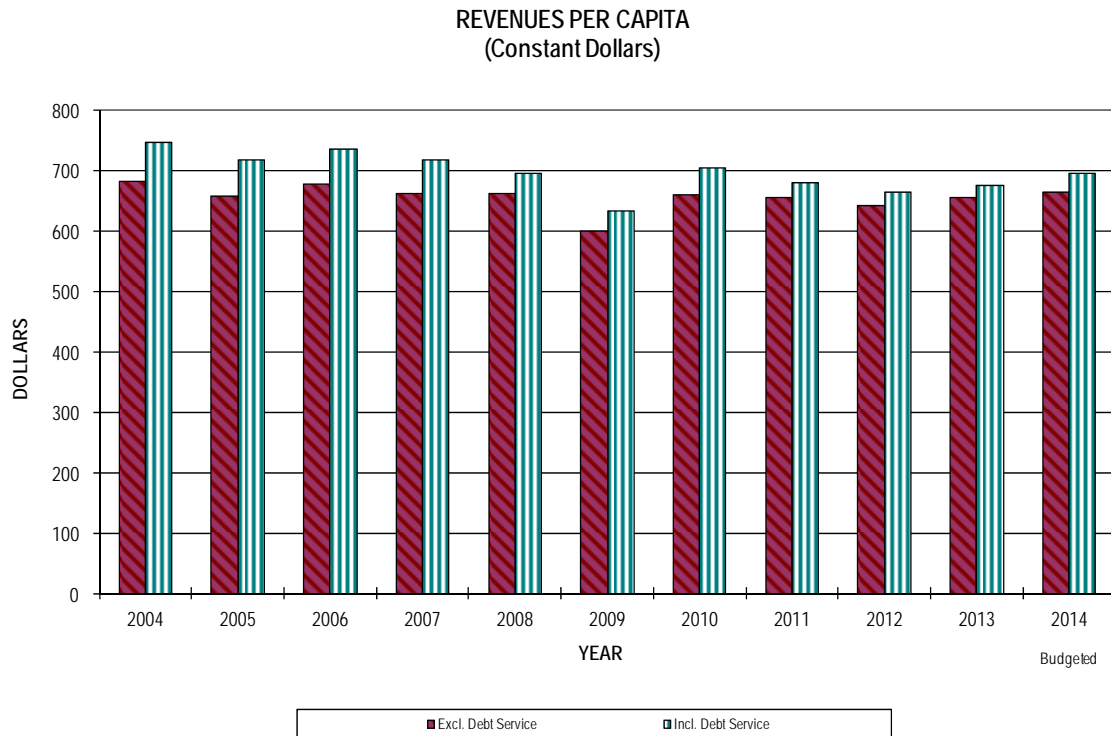
User charge coverage refers to whether fees and charges cover the entire cost of providing utility services including depreciation and transfers. User charge coverage differs from revenue bond ratio coverage requirements that do not include depreciation and transfers in the coverage calculation. User charge coverage calculations were sufficient to meet the 100% coverage requirement in 1998 thru 2002 and 2005. But declined to 98.95%, 77.33%, 96.5% and 91.6% in 2003, 2007 and 2008 respectively due to high rainfall patterns. Due to the continuing near drought conditions, 2013 user coverage was at 116.75%. Farmers Branch does not have a revenue bond ratio requirement as all water and sewer bonds have been paid off.

Overall Conclusion:

While this report primarily covers the period from 2004 to 2013, trends prior to that period have also been reviewed. This year marks the fourteenth year that this financial analysis covers at least a 10-year period. The financial trends show fundamental change in both revenues and expenditures. A major change began in fiscal year 2000-2001 when net operating revenues, in constant dollar basis, began to decline. The economic downturns in 2001 and 2007 prompted the City to reduce expenditures in association with the reduction of revenues. Primarily reductions were to personnel. This decline stabilized in the 2004-2005 fiscal year and continued thru the 2006-2007. However in late 2007 a recession began and revenues for 2007-2008 and 2008-2009 declined by 2.94% and 0.87% respectively, and are below 2000-2001 levels on a constant dollar basis. 2012-2013 revenues increased by 1.53% compared to 2011-2012 revenues and are projected to increase by 3.0% for fiscal 2013-2014.

Expenditures, in constant dollars, overall have remained flat since 2002. Spending clearly shows a shift in financing strategy. Capital spending from the General Fund increased from zero dollars (\$0) in 1990 to \$2.4 million in 2003. Because of the economic downturn capital expenditures in 2005 and 2006 were only \$633,500 and \$137,500 respectively. In 2007 the City's capital expenditures were \$4,300,000, mainly for the new fire station #3 and road improvements. The expenditures for the fire station and road improvements were from a one-time use of fund balance. The total capital improvement transfers from 1990 to 2013 have equaled \$40.8 million. In 2013 two new debts were issued, \$3M was issued for the upgrade of public safety radio system and \$6.5M for a new aquatics center.

The financial trends show a fundamentally sound financial picture with revenue trends, in current dollars, continuing in a slightly positive direction while revenues in a constant dollars show a decline. Due to the state of the economy, revenues (in constant dollars) showed only a slight a decrease of 1.53%. With increase of 2.74% in current dollars in 2013. Expenditures for operations (excluding capital spending) have remained relatively flat with regards to inflation. Sales Tax revenue, Hotel/Motel Occupancy Tax revenue, and interest on investments were significantly impacted by the economic downturn in 2000-2001 and the recession beginning in 2007-2008. Even though Sales Tax revenue slightly increased from \$12.75 million in 2011-2012 to \$13.69 in 2012-2013 it is well below the \$14.5 million recorded in 2000. Hotel/Motel Occupancy Tax revenue increased by 16.61% when comparing 2011-2012 to 2012-2013. Hotel/Motel Occupancy Tax revenues are projected to increase in 2013-2014 on a constant dollar basis. Sales Tax Revenue is also projected to increase slightly in 2013-2014.



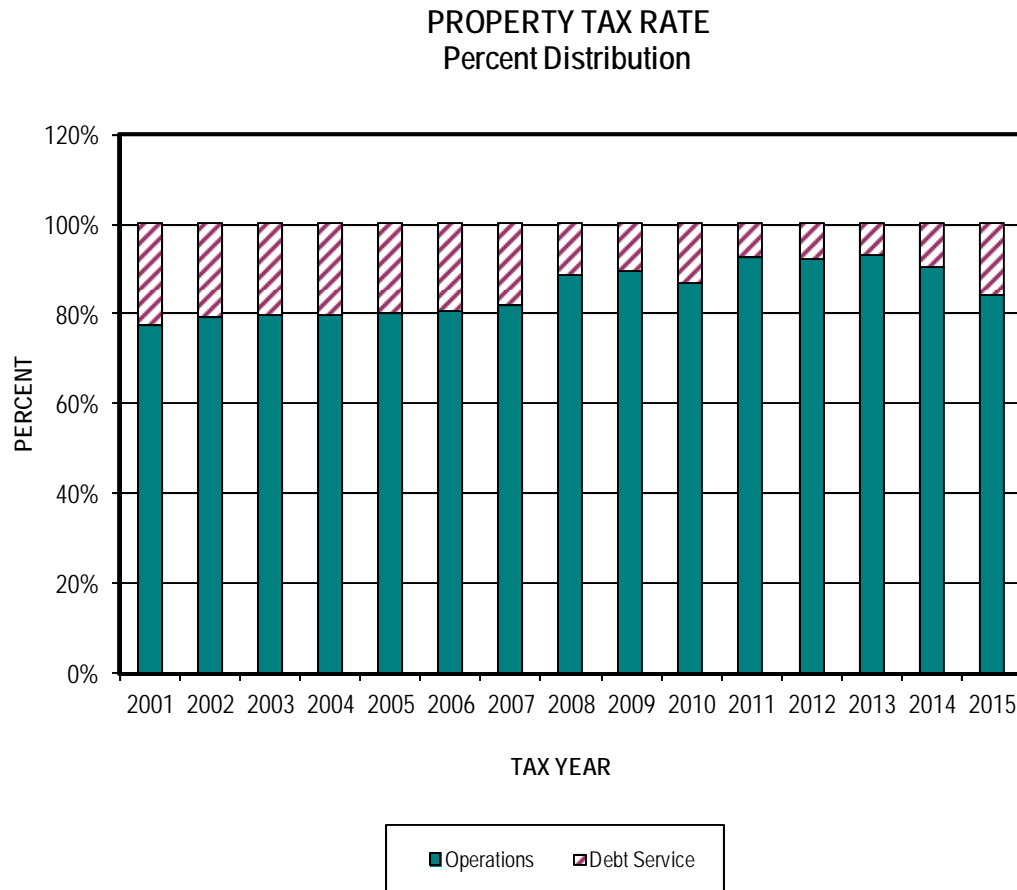
Description: This indicator examines per capita revenue, both in current dollars and adjusted for inflation (constant dollars) to show changes in revenue relative to changes in population. A decrease in operating revenues per capita in constant dollars may be a warning trend that must be examined carefully. While per capita data may have less relevance in a city such as Farmers Branch with an extensive commercial base, current and constant net operating revenues remain highly relevant. This indicator is represented in two ways: 1.) Excluding debt service funding; and, 2.) Including debt service (includes all property tax) funding.

Analysis: When excluding property tax revenues used for debt service, during the review period net operating revenues averaged an increase of 2.35% per year in current dollars and a slight decrease of 0.05% in constant dollars. This decrease is primarily caused by decreased property tax revenues available to the General Fund because of increased debt service requirements, decreased sales tax receipts, and franchise fees due to the economic downturn in 2000-2001 when net operating revenues began a declining trend. Net operating revenues (excluding Debt Services) did increase in 2005-2006 by 6.02% but saw a decrease with the beginning of the 2007 recession. The 2012-2013 net operating revenues per capita decreased slightly by 0.2% when compared to 2011-2012.

Operating revenues including debt service have experienced a slight upward trend (since 2004) averaging a slight increase of 1.82% per year in current dollars but a decrease of 0.91% in constant dollars. From 1995 to 2000, revenue grew. Due to the economic downturn constant dollar net operating revenues began a declining trend in 2000-2001 and again in 2005-2006. The 2012-2013 net operating revenues (including debt services) increased by 2.74% (vs. 2011-2012).

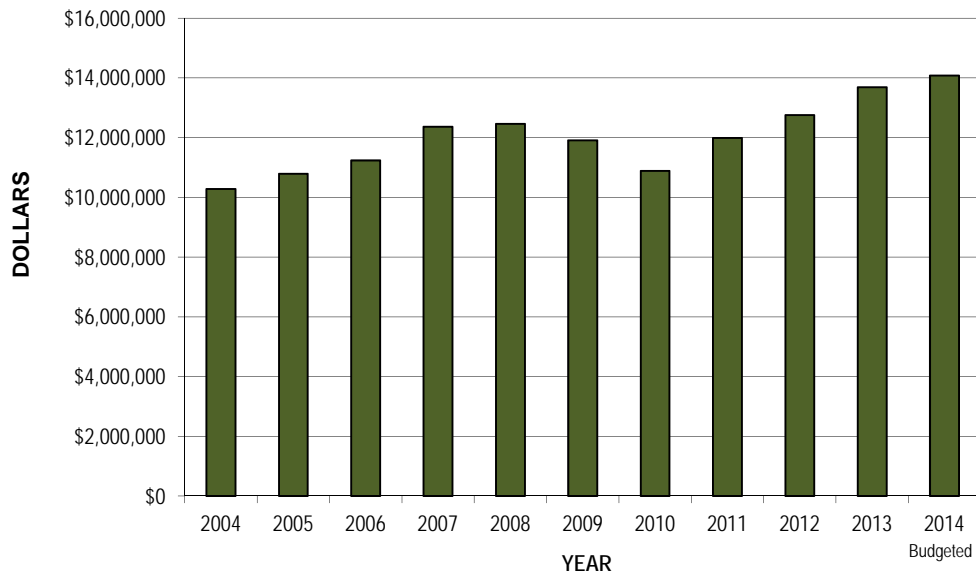
Revenue growth to cover capital improvements and operating cost inflation is especially important. General Fund revenues have been the largest part of Capital Improvement Program funding. For example, General Fund transfers have increased from zero dollars (\$0) in 2003 to \$537,500 in 2004, \$633,500 in 2005, \$137,500 in 2006 and \$4,300,000 in 2007. Because of the recession, in 2008 transfers were \$0 and only \$1.8M and \$1.06M in 2008-2009 and 2009-2010 respectively. Total capital improvement transfers from 1990 to 2013 equal \$40,876,900. From 1997 to 2013 transfers have totaled \$35,096,000 or 85% of the capital improvement transfers since 1990. These transfers have played an important role in the City's Capital Improvement Project planning process. Inflationary cost trends during from 2001 to 2013 have averaged approximately 2.6% per year.

Conclusion: Sufficient revenues allow the City to continue to provide funds for necessary operations. Since 1995, the growth of revenues has represented an important trend for the City, however a flattening of revenues over the past eight years is a trend that requires close monitoring. Population changes since 1997 and 2009 impact per capita costs.



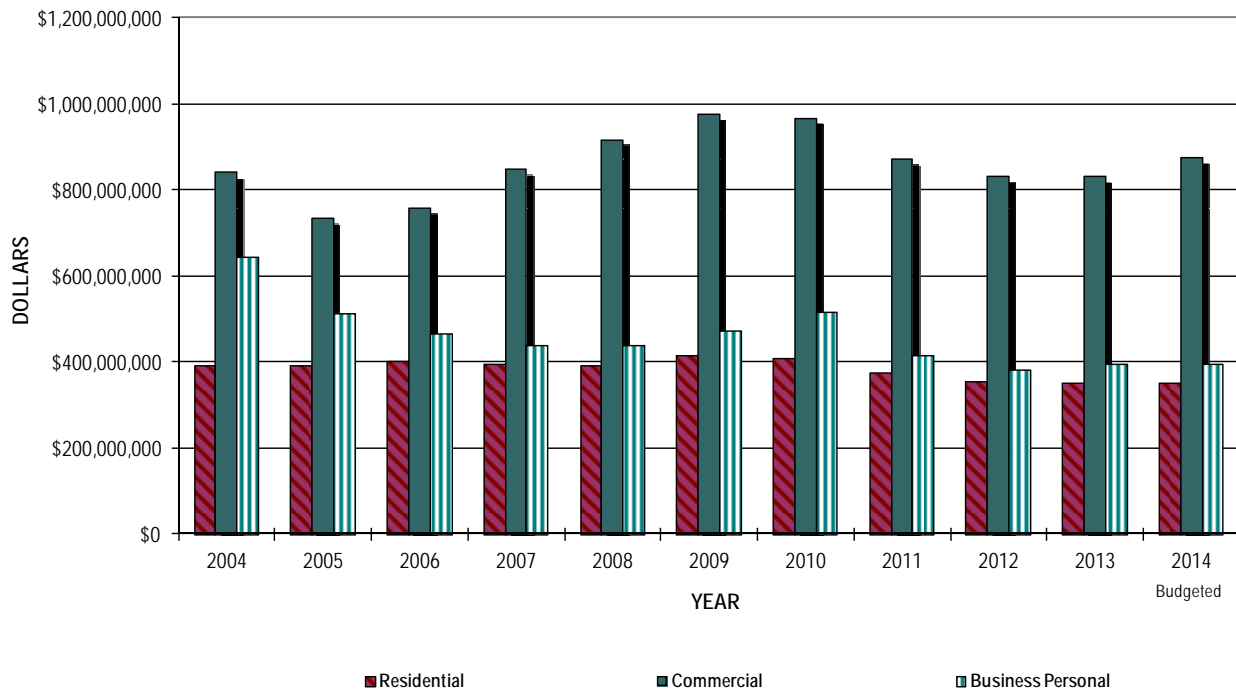
Description, Analysis and Conclusion: The City's tax rate consists of two components. One part of the tax rate funds General Fund operations and is shown in the General Fund budget as property tax revenue. The other part of the tax rate funds debt service on general obligation or certificates of obligation bonds. These bonds are backed by the City's property tax base. The property tax revenue from the debt service part of the tax rate is shown in the debt service budget as property tax revenue. The combined total of property tax revenues in the General and Debt Service Funds is called the City's tax levy. The City's adopted 2014-2015 tax rate of \$0.602267 per \$100 property value allocates approximately \$0.507601 of property tax revenues to the General Fund and approximately \$0.094666 to the Debt Service Fund. The higher the percentage allocated to the General Fund, the greater the flexibility allowed the City for operational expenditures. This chart shows a historical perspective of the tax rate allocation.

SALES TAX REVENUE (Current Dollars)



Description, Analysis and Conclusion: Sales tax revenues can fluctuate greatly due to national, state and local economic conditions. Significant sales tax revenue growth in 2011-12 is expected to decrease in 2014-15 due to the anticipated loss of two large taxpayers.

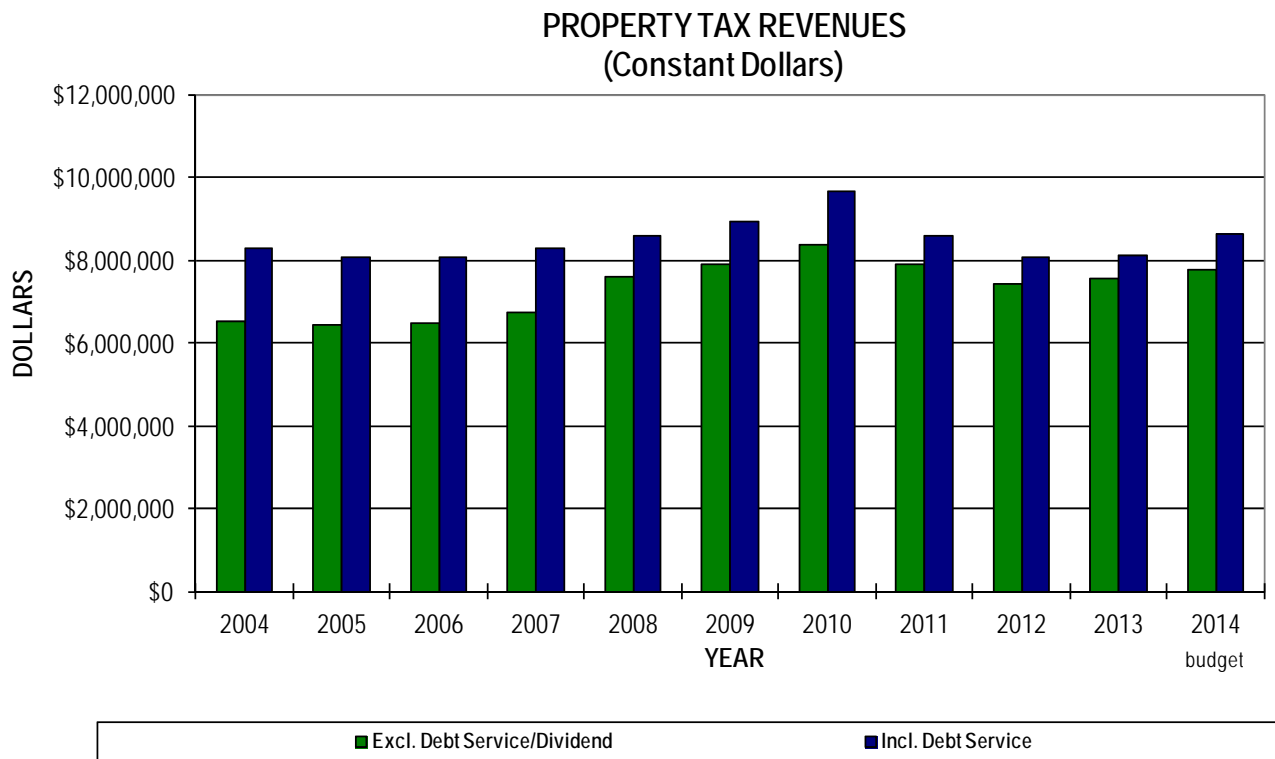
PROPERTY / BUSINESS PERSONAL VALUES (Constant Dollars)



Description: Fluctuations in property value are important because most cities depend on property taxes as a substantial portion of their revenue base. In cities with a stable tax rate, an increase in property value results in increased revenues. A decline in property value is most likely a symptom of other underlying problems. Property values in Farmers Branch are assessed at 100% of the market value. Properties are categorized into three primary segments: residential real property, commercial real property, and commercial (business) personal property. A business personal property tax exemption was added in 2004 on freeport inventory items. These are certain types of items held in state for 175 days or less.

Analysis: From 2004 to 2014, a formerly negative trend was reversed with an annual average property value increase of 0.32% in current dollars and decreased by 1.86% in constant dollars. In 2014 property values increased by 4.26% compared to 2013.

Conclusion: Since 1995 significant growth in property values has occurred. Property Values decreased in 2004, 2005, 2011 and 2012, but stabilized and showed slight growth in 2006, 2007, 2008, 2009, 2010, 2013 and 2014.



Description: Property tax revenues are considered separately from other revenues in this analysis because the City relies heavily on them. A diminishing property tax revenue growth rate can result from a number of causes including: (1) decline in property values, (2) decline in local economic health, (3) decline in total households or businesses, (4) unwilling default on property taxes, (5) insufficient assessment or appraisal, (6) intentional defaults resulting from insufficient penalties or collections.

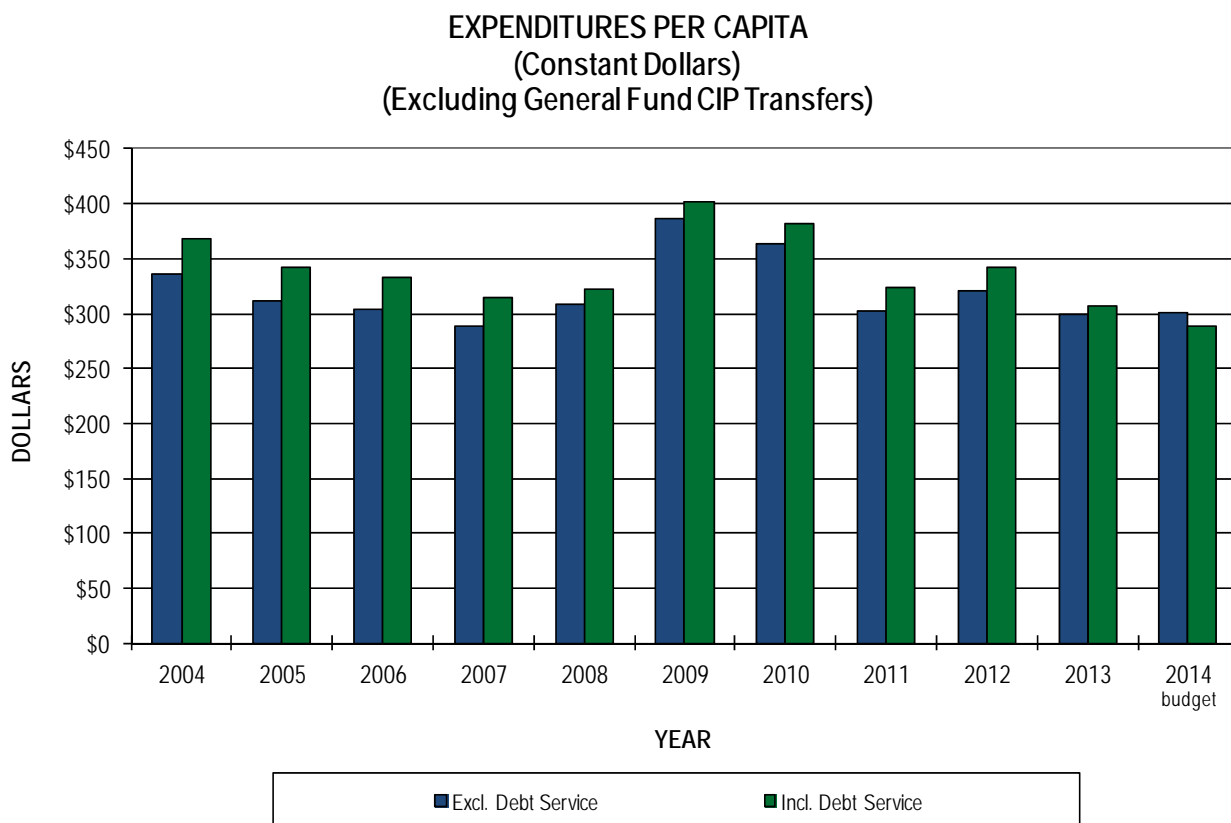
The following analysis is based on both current and constant dollars. In Farmers Branch, property tax revenues are separately apportioned to fund debt service and to fund operating expenses. The analysis considers both property tax revenues including and excluding debt service allocations.

A decline in property tax revenues in constant dollars may reflect significant economic difficulties. Declining use of property tax revenues for capital expenditures (debt service included) may indicate a declining municipal reinvestment (unless other funds are used for debt or capital purchases). Conversely, decreasing availability of property tax revenues for operating expenses may cause a reduction in service levels or deficit spending.

Analysis: When including debt service, total property tax revenues from 2004 to 2013 have increased a yearly average of 1.74% in current dollars and a decrease of 0.60% in constant dollars. Total property tax revenues including debt service increased from 1996 through 2002 as a result of value increases. In 2004 property tax rates were increased by 4.5% (\$.02 per \$100) to help offset increasing expenses. Property tax revenues, in constant dollars, have increased from 1995 until 2002. In 2005 the property tax revenue increased by 2% from 2004 actual revenues due to stronger residential property values and a three forty-fifth cent (\$.0345) per \$100 property tax increase. In 2010 property tax revenue increased by 8.63% on strengthening property values and a twenty-fifth cent (\$.025) per \$100 property tax increase from the debt issued for the Fire Station and the Dangerous Structures bonds. Property tax revenues increased in 2012-2013 by 1.88% in association with an increased property valuation. 2013-2014 property tax revenues are estimated to increase by 7.95% on expected property value increases. In 2013-2014 property tax rates increase by \$0.0236 per \$100 for debt service.

When excluding debt service, property tax revenues (in current dollars) increased an average of 3.39% from 2004 to 2013. While property tax revenues (in constant dollars) increased an average of 0.98% over the same time frame. The increase in property values and constant debt service requirements resulted in a current and constant dollar increases in property tax revenues from 2004 through 2013. In 1998, 1999, and 2000 property tax revenues increased by 8.0%, 10.8%, and 6.7%, respectively. The chart reflects the pattern of property tax allocations to the General Fund and the amounts necessary to fulfill debt service obligations.

Conclusion: Property tax revenues represent the largest single source of revenues for the City. When including debt service, total property tax revenues from 2004 to 2013 have increased a yearly average of 1.74% in current dollars and decreased 0.60% in constant dollars.

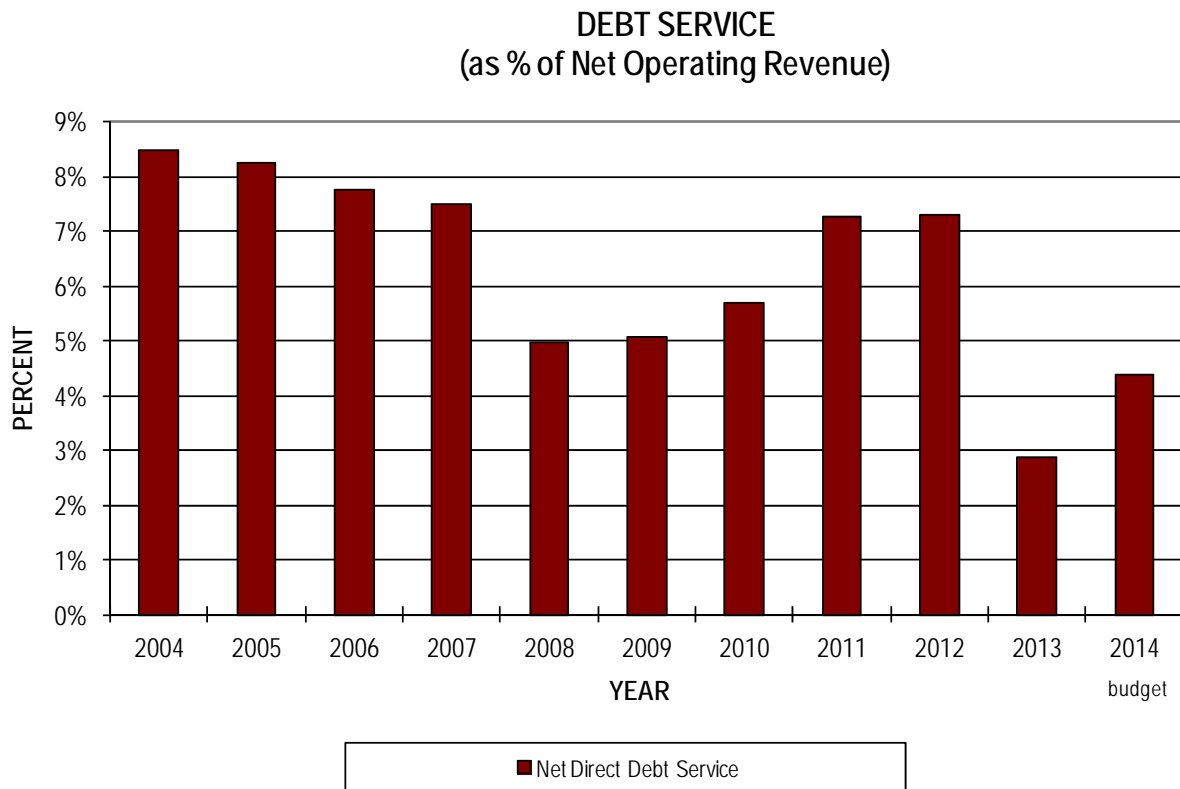


Description: Expenditures must be measured by a number of quantitative and qualitative factors. Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Population is a criterion of some relevance as the population group is usually the group served. Other factors not analyzed here relate to the impact of commercial expansion on expenditures. Despite its limitations, per capita expenditure indicates a relationship of some validity.

Analysis: Net operating expenditures excluding CIP transfers and debt service decreased an average of 1.58% per year from 2004 to 2013 in constant dollars. Net operating expenditures excluding CIP transfers increased from 2004 to 2013 an average of 1.97% in current dollars. Compared to 2011-2012 the 2012-2013 expenditures decreased by 6.24% in constant dollars. The 2013-2014 operating expenditures excluding CIP transfers are projected to decrease by 4.09% in current dollars and decrease by 6.24% in constant dollars when compared to 2012-2013 actuals.

Net Operating Expenditures including CIP transfers: Net operating expenditures including CIP transfers increased from 2004 to 2013 an average of 1.37% in current dollars and decreased in constant dollars by 2.06%. For 2013-2014 operating expenditures including CIP transfers are budgeted to decreased 4.09% in current dollars and decrease 6.24% in constant dollars compared to 2012-2013 actuals.

Conclusion: In response to financial trends, the City implemented cost containment measures and incorporated these measures into the budget process in both the early 1990's as well as the early 2000's. The City implemented a reduction in staff in 2008 and 2011 in response to the recession and cost containment continues to be an important consideration for preparing future budgets. Since 2008 almost 100 full-time equivalent positions have been eliminated representing a 20% decrease for all positions. Personnel costs now represent 64% of General Fund expenditures down from 79% in fiscal 2010-2011.

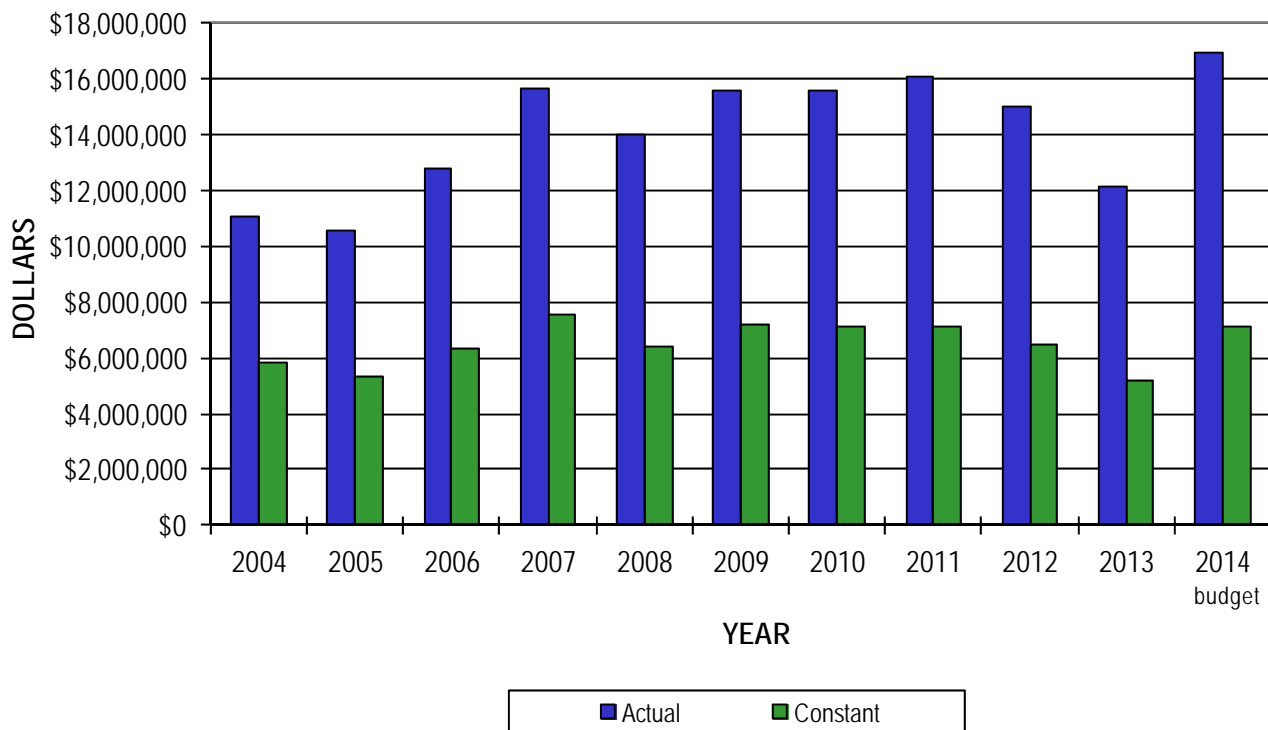


Description: Debt service is the amount of principal and interest that must be paid each year in order to payoff long-term debt. As debt service requirements become greater in proportion to net operating revenues, the City has less money available for discretionary use. Perhaps more importantly, such a trend suggests that the City may have more debt outstanding than the City is able to repay. A credit industry benchmark is that debt service on net direct debt exceeding 20% of operating revenue is considered a potential problem.

Analysis: Since 1990 the City has funded \$40,739,400 directly from the General Fund for capital projects. In 2010 the City funded two new projects, Fire Station and for removal of Dangerous Structures, that totaled \$10.5M in new debt service obligations. In 2012-2013 new debt of \$3M was also issued for upgrades to the public safety radio system. And \$6.5M of new debt was issued to build a new Aquatics Center.

Conclusion: The City's assessed value is able to sustain significant debt, however, the impact of debt service on operating revenues is important. In 2002-2003, the City was able to refinance two of its outstanding bonds, saving \$915,936 in interest payments. Since 1992, debt service as a percentage of operating revenues, has consistently been below the credit rating benchmark of 20%, and has decreased from 25% in 1990 to 2.87% in 2013. Debt service is funded by a percentage of property tax exclusively.

WATER & SEWER FUND EXPENDITURES (Actual Dollars vs. Constant Dollars)

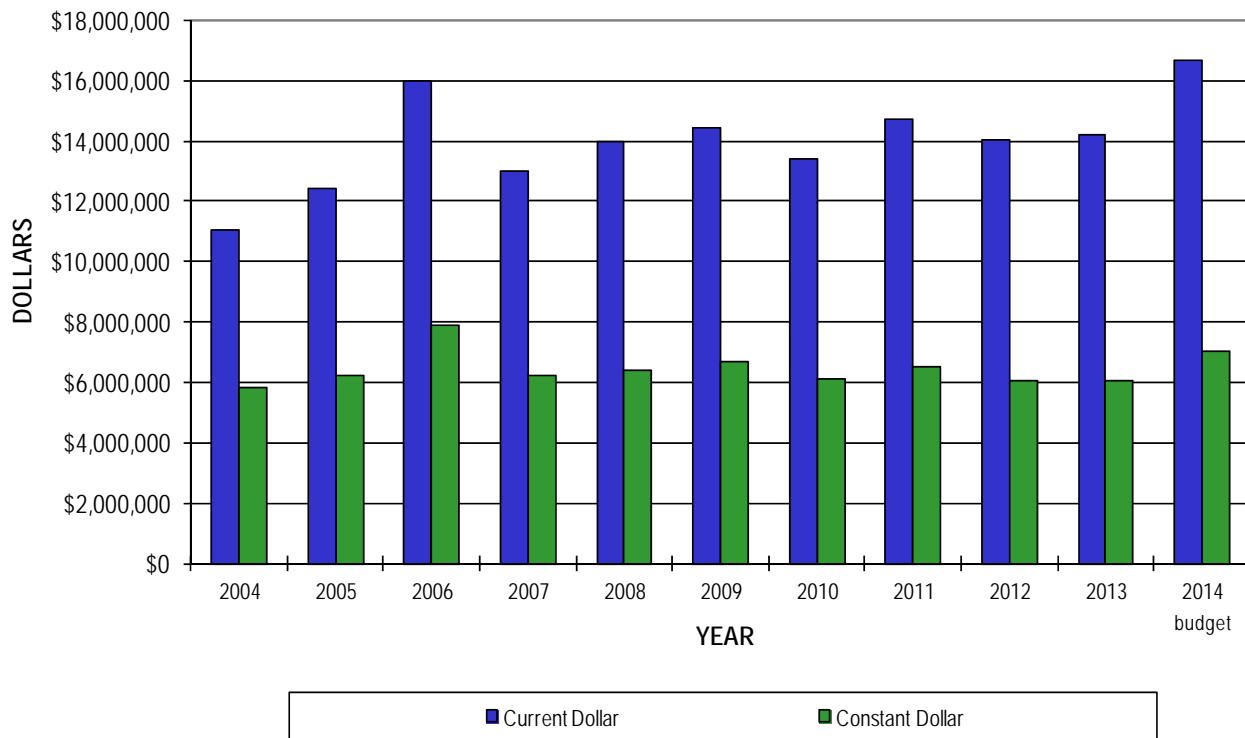


Description: Water and Sewer Fund expenditures must be measured by a number of quantitative and qualitative factors. Population is a criterion of some relevance as the population group is usually the group served (commercial service is a major factor in Farmers Branch).

Analysis: Net operating expenditures have slightly decreased by an average of 0.47% (constant dollars) over the review period. With the exception of General Fund transfers and capital replacement funding, the City has little or no influence in the short term in controlling costs such as purchasing water, treating sewage, and electrical costs. In 2010 the City negotiated a new thirty-year contract with its water supplier, the City of Dallas, which significantly decreases the demand cost component of purchasing treated water. The 2013-2014 budgeted operating expenditures are based upon estimated consumption, which could be impacted by weather changes that could affect operations. Currently these expenses are projected to increase slightly by 3.44% (constant dollars).

Conclusion: During the past few years, Water and Sewer Fund expenditures have increased. These increases have been partially offset by increased revenues caused by low rainfall levels and hot weather conditions. In 2004, 2005, 2006, 2009 and 2013 rates were increased 5%, 4.5%, 13.5%, 12% and 3% respectively to offset revenue declines caused primarily by the economic downturn. The Water and Sewer fund operates on the pay-as-you-go philosophy for maintenance and support expenses. This is achieved without issuance of debt with the annual transfers of \$2.1M or more in funds.

WATER & SEWER FUND Current & Constant Dollar Operating Revenues



Description: This indicator examines Water & Sewer Fund operating revenues, both in current dollars and adjusted for inflation (constant dollars). A decrease in operating revenues in constant dollars may be a warning trend that must be examined carefully.

Analysis: Net operating revenues have generally increased between 2004 and 2013 in current dollars (2.97% per year average) and very slightly increased in constant (0.56% per year average) dollars. In 2004, rates were increased 5% to offset revenue declines caused primarily by the economic downturn and weather conditions. 2005 rates were increased by 4.5% in order to offset continued declining revenues due to the same factors occurring in 2004. In order to offset the continuing rising cost, a 13.5% and 12% increase was also implemented in 2006 and 2009 respectively. 2011's revenues were higher with an increase of 4.67% compared to 2011. Rainfall and economic conditions can impact water consumption and therefore water revenue. Expenditures, to a great extent, fluctuate with consumption. Rates have been designed so as revenues change (as a result of consumption fluctuation) they are proportional to changes in expenditures caused by those fluctuations. This minimizes the impact of revenue loss caused by consumption fluctuations.

Conclusion: Water & Sewer Fund operating revenues have fluctuated since 2004 in constant dollars. This revenue is based on rate increases and water consumption. The summers of 1998, 1999, 2000, 2005 and 2006 were unusually dry and therefore contribute to higher revenues. In contrast 2004 and 2007 were high in rainfall with 47.57 and 50.05 inches of rain respectively (when compared to a 10-year average rainfall of 36.14 inches). This led to a drop in 2004 and 2007's revenues when compared to average operating revenues (in constant dollars). Rainfall in 2013 was 29.4 inches, which was 6.74 inches below average. Year to year fluctuations are based primarily on weather patterns, which affect water demand.

City of Farmers Branch - Position Summary (by Department)

	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
General Administration					
Full-Time	6.00	6.00	6.00	5.00	5.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Communications					
Full-Time	2.00	2.00	2.00	2.00	2.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Economic Development & Tourism					
Full-Time	2.00	3.00	3.00	3.00	3.00
Part-Time	0.00	0.00	1.00	0.50	0.00
Human Resources					
Full-Time	6.00	5.00	6.00	7.00	7.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Finance					
Full-Time	23.00	23.00	24.00	23.00	23.00
Part-Time	5.00	5.00	6.00	4.00	4.00
Community Services					
Full-Time	20.00	19.50	20.00	21.00	26.00
Part-Time	4.00	4.00	5.00	7.00	1.00
Engineering					
Full-Time	9.00	0.00	0.00	0.00	0.00
Public Works					
Full-Time	40.00	48.00	48.00	53.00	56.00
Part-Time	1.00	1.00	1.00	2.00	1.00
Police					
Full-Time	110.00	112.00	112.00	112.00	112.00
Part-Time	10.00	10.00	10.00	10.00	11.00
Fire					
Full-Time	79.00	78.00	78.00	78.00	78.00
Part-Time	2.00	2.00	2.00	2.00	2.00
Parks & Recreation					
Full-Time	62.00	60.00	61.00	59.00	64.00
Part-Time	82.00	82.00	82.00	54.00	130.00
Library					
Full-Time	0.00	0.00	0.00	0.00	0.00
Part-Time	0.00	0.00	0.00	0.00	0.00
Fleet & Facilities Management					
Full-Time	7.00	7.00	7.00	11.00	11.00
Part-Time	1.00	1.00	1.00	1.00	1.00
<i>Total Full-Time Positions</i>	366.00	363.50	367.00	374.00	387.00
<i>Total Part-Time Positions</i>	105.00	105.00	108.00	80.50	150.00
<i>Total Full-Time Equivalents</i>	398.13	395.34	400.49	404.84	426.16

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
1002	GENERAL ADMINISTRATION						
	Administrative Assistant II (formerly Executive Asst.)	210	1.00	1.00	1.00	0.00	0.00
	Administrative Assistant III	214	0.00	0.00	0.00	1.00	1.00
	Assistant City Manager	118	2.00	2.00	2.00	0.00	0.00
	Assistant to City Manager	108	0.00	1.00	1.00	1.00	1.00
	City Manager	120	1.00	1.00	1.00	1.00	1.00
	City Secretary	109	1.00	1.00	1.00	1.00	1.00
	Management Analyst	106	0.00	0.00	0.00	1.00	1.00
	Marketing Specialist	-	1.00	0.00	0.00	0.00	0.00
	Full-Time Total		6.00	6.00	6.00	5.00	5.00
1104	COMMUNICATIONS						
	Administrative Assistant II (formerly Sr. Admin. Asst.)	210	1.00	1.00	1.00	1.00	1.00
	Communications Director	112	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		2.00	2.00	2.00	2.00	2.00
1205	ECONOMIC DEVELOPMENT & TOURISM						
	Administrative Assistant I	206	0.00	0.00	0.50	1.00	1.00
	Administrative Assistant II	210	0.00	0.50	0.00	0.00	0.00
	Business Development Specialist	108	0.00	1.00	1.00	0.00	0.00
	Economic Development Manager	112	0.00	0.00	0.00	1.00	1.00
	Managing Director - Operations	119	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant I P/T ** (split funded)	206	0.00	0.00	0.50	0.50	0.00
	Full-Time Total		1.00	2.50	2.50	3.00	3.00
	Part-Time Total **		0.00	0.00	0.50	0.50	0.00
1509	HUMAN RESOURCES						
	Administrative Assistant I (formerly Receptionist)	206	0.00	1.00	1.00	1.00	1.00
	Administrative Assistant II (formerly Human Resources Asst.)	210	1.00	1.00	1.00	0.00	0.00
	Business Analyst/Project Coordinator	108	0.00	0.00	0.00	1.00	1.00
	Director of Human Resources	116	1.00	0.00	1.00	1.00	1.00
	Human Resources Manager	113	1.00	1.00	1.00	1.00	1.00
	Human Resources Program Coordinator	213	1.00	1.00	1.00	2.00	2.00
	Human Resources Program Coordinator, Senior	215	0.00	0.00	0.00	1.00	1.00
	Receptionist	206	1.00	0.00	0.00	0.00	0.00
	Risk Manager	113	1.00	1.00	1.00	0.00	0.00
	Full-Time Total		6.00	5.00	6.00	7.00	7.00
	FINANCE						
2010	Finance Administration						
	Budget Analyst/Project Coordinator	108	1.00	1.00	1.00	1.00	1.00
	Financial Analyst	108	1.00	1.00	1.00	1.00	1.00
	Managing Director - Finance & Administration	119	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		3.00	3.00	3.00	3.00	3.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
2014	Accounting						
	Accounts Payable Specialist	209	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	112	1.00	1.00	1.00	1.00	1.00
	Customer Service Representative	206	2.00	2.00	2.00	2.00	2.00
	Customer Service Supervisor	107	1.00	1.00	1.00	1.00	1.00
	Senior Accountant	106	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	6.00
2112	Information Services						
	Administrative Assistant II	210	0.00	0.00	1.00	1.00	1.00
	Business Analyst/Project Coordinator	108	1.00	1.00	1.00	1.00	1.00
	Director of Information Services	116	1.00	1.00	1.00	1.00	1.00
	GIS Analyst	107	1.00	1.00	1.00	1.00	1.00
	Network Administrator	110	1.00	1.00	1.00	1.00	1.00
	Senior Systems Administrator	112	0.00	0.00	1.00	0.00	0.00
	Systems Analyst/Database Administrator	109	1.00	1.00	1.00	1.00	1.00
	Systems Analyst/Programmer	108	1.00	1.00	0.00	0.00	0.00
	Systems Support Specialist	214	1.00	1.00	1.00	1.00	1.00
	Technical Operations Manager	PT7	0.00	0.00	0.00	1.00	1.00
	Information Tech Intern P/T **	-	0.00	0.00	1.00	0.00	0.00
	Full-Time Total		7.00	7.00	8.00	8.00	8.00
	Part-Time Total **		0.00	0.00	1.00	0.00	0.00
2511	Purchasing						
	Purchasing Agent	110	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		1.00	1.00	1.00	1.00	1.00
2333	Municipal Court						
	Court Administrator	112	1.00	1.00	1.00	1.00	1.00
	Court Assistant Administrator	214	1.00	1.00	1.00	0.50	1.00
	Court Clerk I	204	3.00	3.00	3.00	3.00	3.00
	Court Clerk II	206	1.00	1.00	1.00	0.50	0.00
	Alternate City Judge P/T** (unfunded)	220	4.00	4.00	4.00	3.00	3.00
	City Judge P/T **	220	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	5.00	5.00
	Part-Time Total **		5.00	5.00	5.00	4.00	4.00
	<i>Finance Full-Time</i>		23.00	23.00	24.00	23.00	23.00
	<i>Finance Part-Time</i>		5.00	5.00	6.00	4.00	4.00
3016	COMMUNITY SERVICES						
	Community Services Administration						
	Administrative Assistant I	206	1.00	1.00	1.00	1.00	2.00
	Administrative Assistant III (formerly Office Manager)	214	1.00	1.00	1.00	1.00	0.00
	Director of Community Services	116	1.00	0.00	1.00	1.00	1.00
	Director of Planning	115	1.00	1.00	1.00	1.00	0.00
	Senior Planner	111	0.00	0.50	1.00	1.00	0.00
	Intern P/T **	PT7	0.00	0.00	1.00	2.00	0.00
	Full-Time Total		4.00	3.50	5.00	5.00	3.00
	Part-Time Total **		0.00	0.00	1.00	2.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
3017	Building Inspection						
	Building Inspector	214	1.00	0.00	0.00	0.00	0.00
	Building Official	114	1.00	1.00	0.00	0.00	0.00
	Code Enforcement Officer	212	5.00	5.00	5.00	5.00	5.00
	Inspector (formerly Building, Electrical or Mechanics Inspector)	214	1.00	2.00	2.00	3.00	3.00
	Permit Technician	209	1.00	1.00	1.00	1.00	1.00
	Plans Examiner	214	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		10.00	10.00	9.00	10.00	10.00
3015	Planning						
	Administrative Assistant III (formerly Office Manager)	214	0.00	0.00	0.00	0.00	1.00
	Director of Planning	115	0.00	0.00	0.00	0.00	1.00
	Senior Planner	111	0.00	0.00	0.00	0.00	1.00
	Full-Time Total		0.00	0.00	0.00	0.00	3.00
3019	Environmental Health						
	Animal Services Assistant	203	0.00	0.00	0.00	0.00	4.00
	Animal Services Officer	207	2.00	2.00	2.00	2.00	2.00
	Animal Services Manager	108	1.00	1.00	1.00	1.00	1.00
	Director of Environmental Health	114	1.00	1.00	1.00	1.00	1.00
	Environmental Health & Safety Specialist (formerly Env Health Specialist)	215	1.00	1.00	1.00	1.00	1.00
	Environmental Health Specialist (formerly Consumer Health Specialist)	215	1.00	1.00	1.00	1.00	1.00
	Animal Kennel Attendant P/T **	PT4	0.00	0.00	1.00	1.00	0.00
	Animal Services Assistant P/T **	203	4.00	4.00	3.00	3.00	0.00
	Intern P/T **	-	0.00	0.00	0.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	6.00	10.00
	Part-Time Total **		4.00	4.00	4.00	5.00	1.00
	<i>Community Services Full-Time</i>		20.00	19.50	20.00	21.00	26.00
	<i>Community Services Part-Time **</i>		4.00	4.00	5.00	7.00	1.00
ENGINEERING							
3521	Engineering Administration						
	Construction Inspector	-	1.00	0.00	0.00	0.00	0.00
	Engineering Assistant	-	1.00	0.00	0.00	0.00	0.00
	Engineering Technician	-	1.00	0.00	0.00	0.00	0.00
	Project Manager	-	2.00	0.00	0.00	0.00	0.00
	Full-Time Total		5.00	0.00	0.00	0.00	0.00
3522	Traffic Engineering						
	Maintenance Worker (formerly Traffic Signal Tech. Asst.)	-	1.00	0.00	0.00	0.00	0.00
	Traffic Signal Technician	-	2.00	0.00	0.00	0.00	0.00
	Traffic Signal Technician - Senior	-	1.00	0.00	0.00	0.00	0.00
	Full-Time Total		4.00	0.00	0.00	0.00	0.00
	<i>Engineering Full-Time</i>		9.00	0.00	0.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
PUBLIC WORKS							
4020	Public Works Administration						
	Administrative Assistant I	206	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant III (formerly Office Manager)	214	1.00	1.00	1.00	1.00	1.00
	Director of Public Works	117	1.00	1.00	1.00	1.00	1.00
	Engineering Specialist	211	0.00	1.00	1.00	1.00	1.00
	Public Works Program Coordinator (formerly Administrative Assistant II)	211	0.00	1.00	1.00	1.00	1.00
	Special Projects Manager (formerly Asst. to Director)	108	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		4.00	6.00	6.00	6.00	6.00
4024	Solid Waste Collection						
	Crew Leader (formerly Foreman I)	212	1.00	1.00	1.00	1.00	1.00
	Equipment Operator I (formerly Driver I)	206	4.00	4.00	4.00	5.00	5.00
	Solid Waste Administrator (formerly Landfill Administrator)	113	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	6.00	6.00	7.00	7.00
4027	Street Maintenance						
	Construction Inspector - Senior	214	0.00	1.00	1.00	1.00	1.00
	Crew Leader	212	2.00	2.00	2.00	2.00	3.00
	Equipment Operator III	211	3.00	3.00	3.00	3.00	3.00
	Maintenance Worker (formerly Paving & Drainage Tech)	204	1.00	3.00	3.00	3.00	4.00
	Maintenance Worker, Sr. (formerly Sr. Paving & Drainage Tech)	207	2.00	2.00	2.00	2.00	2.00
	Operations Manager (formerly General Foreman)	111	1.00	1.00	1.00	1.00	1.00
	Senior Traffic Signal Technician	216	0.00	0.00	0.00	0.00	1.00
	Street Superintendent	112	1.00	1.00	1.00	1.00	1.00
	Traffic Signal Technician	213	0.00	2.00	2.00	2.00	1.00
	Full-Time Total		10.00	15.00	15.00	15.00	17.00
	Public Works Full-Time		20.00	27.00	27.00	28.00	30.00
POLICE							
4530	Police Administration						
	Administrative Assistant I (formerly Sr. Admin. Asst.)	206	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant III (formerly Office Coordinator)	214	1.00	1.00	1.00	1.00	1.00
	Police Chief	118	1.00	1.00	1.00	1.00	1.00
	Police Deputy Chief	115	2.00	2.00	2.00	2.00	2.00
	Police Records Clerk (formerly Admin. Technician)	204	3.00	3.00	3.00	3.00	3.00
	Full-Time Total		8.00	8.00	8.00	8.00	8.00
4531	Police Investigations						
	Public Service Officer	202	1.00	1.00	1.00	1.00	1.00
	Police Lieutenant	P4	2.00	2.00	2.00	2.00	2.00
	Police Officer	P1	11.00	11.00	11.00	11.00	11.00
	Police Sergeant	P3	3.00	3.00	3.00	3.00	3.00
	Full-Time Total		17.00	17.00	17.00	17.00	17.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
4532	Police Patrol						
	Department Courier	202	1.00	0.00	0.00	0.00	0.00
	Public Service Officer (formerly Dept. Courier)	202	0.00	1.00	1.00	1.00	1.00
	Police Corporal	P2	4.00	4.00	4.00	4.00	4.00
	Police Lieutenant	P4	4.00	4.00	4.00	4.00	4.00
	Police Officer	P1	38.00	38.00	38.00	38.00	38.00
	Police Sergeant	P3	4.00	4.00	4.00	4.00	4.00
	School Crossing Guard P/T **	203	8.00	8.00	8.00	8.00	9.00
	Full-Time Total		51.00	51.00	51.00	51.00	51.00
	Part-Time Total **		8.00	8.00	8.00	8.00	9.00
4534	Police Detention						
	Police Detention Officer	204	14.00	12.00	12.00	12.00	12.00
	Police Detention Officer Supervisor	211	0.00	4.00	4.00	4.00	4.00
	Police Lieutenant	P4	1.00	1.00	1.00	1.00	1.00
	Property Technician (formerly Public Service Officer)	204	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		16.00	18.00	18.00	18.00	18.00
4535	Police Communications						
	Communications Technician (formerly Comm. Specialist)	208	15.00	11.00	11.00	11.00	11.00
	Communications Technician Supervisor	212	0.00	4.00	4.00	4.00	4.00
	Police Lieutenant	P4	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		16.00	16.00	16.00	16.00	16.00
4536	Police Training						
	Police Sergeant	P3	1.00	1.00	1.00	1.00	1.00
	Police Officer - Warrant Officer	P1	1.00	1.00	1.00	1.00	1.00
	Court Bailiff P/T ** (Special Rev. Fund)	204	1.00	1.00	1.00	1.00	1.00
	Police Court Hearing Officer P/T ** (Spec. Rev Fd)	200	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		2.00	2.00	2.00	2.00	2.00
	Part-Time Total **		2.00	2.00	2.00	2.00	2.00
	<i>Police Full-Time</i>		110.00	112.00	112.00	112.00	112.00
	<i>Police Part-Time **</i>		10.00	10.00	10.00	10.00	11.00
FIRE							
5540	Administration						
	Administrative Assistant II (formerly Office Coordinator)	210	1.00	1.00	1.00	1.00	1.00
	Fire Chief	117	1.00	1.00	1.00	1.00	1.00
	Fire Deputy Chief Administrative Services	115	1.00	0.00	0.00	0.00	0.00
	Fire Deputy Chief Operations	115	1.00	1.00	1.00	1.00	1.00
	Fire EMS Coordinator/Chief of Training	F5A	1.00	1.00	1.00	1.00	1.00
	Fire/E.M.S. Logistics Coordinator (formerly Fire Technical Coordinator)	215	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		6.00	5.00	5.00	5.00	5.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
5541	Prevention						
	Fire Captain/Prevention Specialist	F4A	1.00	1.00	1.00	1.00	1.00
	Fire Deputy Chief Prevention	115	1.00	1.00	1.00	1.00	1.00
	Fire Prev. Training Coordinator	F1A	1.00	1.00	1.00	1.00	1.00
	Fire Lieutenant - Inspector	F3A	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant I P/T ** (formerly Clerical Asst.)	206	1.00	1.00	1.00	1.00	1.00
	Fire Prevention Inspector P/T **	F1A	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		4.00	4.00	4.00	4.00	4.00
	Part-Time Total **		2.00	2.00	2.00	2.00	2.00
5542	Fire Operations						
	Driver	F2	15.00	15.00	15.00	12.00	12.00
	Fire Battalion Chief	F6	3.00	3.00	3.00	3.00	3.00
	Fire Captain	F4	9.00	9.00	9.00	9.00	9.00
	Fire Lieutenant/Operations	F3	6.00	6.00	6.00	6.00	6.00
	Firefighter	F1	36.00	36.00	36.00	39.00	39.00
	Full-Time Total		69.00	69.00	69.00	69.00	69.00
	<i>Fire Full-Time</i>		79.00	78.00	78.00	78.00	78.00
	<i>Fire Part-Time</i>		2.00	2.00	2.00	2.00	2.00
	PARKS AND RECREATION						
6050	Parks and Recreation Administration						
	Administrative Assistant I (formerly Sr. Admin. Asst.)	206	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant III (formerly Office Manager)	214	1.00	1.00	1.00	1.00	1.00
	Assistant Director PARD	114	1.00	0.00	0.00	0.00	0.00
	Athletic Program Coordinator	105	0.60	0.00	0.60	0.60	0.00
	Director of PARD	116	1.00	1.00	1.00	1.00	1.00
	Program Manager	112	0.00	0.00	0.00	1.00	1.00
	Full-Time Total		4.60	3.00	3.60	4.60	4.00
6018	Building Maintenance (moved division in 2013-14 to Facilities Management)						
	Building Maintenance Technician I	208	1.00	1.00	1.00	0.00	0.00
	Building Maintenance Technician II	212	1.00	1.00	1.00	0.00	0.00
	Electrician (formerly City Electrician)	213	2.00	1.00	1.00	0.00	0.00
	Facilities Superintendent	112	1.00	1.00	1.00	0.00	0.00
	Master Electrician (formerly City Electrician)	214	0.00	1.00	1.00	0.00	0.00
	Full-Time Total		5.00	5.00	5.00	0.00	0.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
6051	Park Maintenance						
	Athletic Fields Specialist I	209	1.00	1.00	1.00	1.00	1.00
	Athletic Fields Specialist II	213	1.00	1.00	1.00	1.00	1.00
	Chemical Specialist I (formerly Maintenance Worker)	211	0.00	1.00	1.00	1.00	1.00
	Chemical Specialist II	213	1.00	1.00	1.00	1.00	1.00
	Crew Leader (formerly Equip. Oper. III)	212	2.00	0.00	0.00	0.00	0.00
	Crew Leader (formerly Crew Leader or Equip. Op. III)	212	8.00	10.00	10.00	10.00	10.00
	Equipment Operator I, Parks	206	1.00	1.00	1.00	1.00	1.00
	Equipment Operator II, Parks	210	1.00	1.00	1.00	1.00	1.00
	Irrigation Specialist	213	2.00	2.00	2.00	2.00	2.00
	Maintenance Worker (formerly Park Maint. Tech.)	204	14.00	13.00	13.00	13.00	15.00
	Maintenance Worker - Cemetery (50% Special Rev. Fund)	204	1.00	1.00	1.00	1.00	1.00
	Park Landscape Manager	110	1.00	1.00	1.00	1.00	1.00
	Park Maintenance Supervisor (formerly Park District Supervisor)	110	2.00	2.00	2.00	2.00	2.00
	Park Maintenance Supervisor	110	1.00	1.00	1.00	1.00	1.00
	Park Superintendent	113	1.00	1.00	1.00	1.00	1.00
	Laborer P/T **	PT4	8.00	8.00	8.00	8.00	12.00
	Full-Time Total		37.00	37.00	37.00	37.00	39.00
	Part-Time Total **		8.00	8.00	8.00	8.00	12.00
6052	Recreation						
	Recreation Center Manager	110	1.00	1.00	1.00	1.00	1.00
	Recreation Programmer (formerly Recreation Programmer)	212	3.00	1.00	1.00	1.00	1.00
	Recreation Specialist	201	0.00	0.00	0.00	0.00	2.00
	Recreation Superintendent	112	1.00	1.00	1.00	1.00	1.00
	Recreation Supervisor (formerly Recreation Programmer II)	214	0.00	2.00	2.00	2.00	1.00
	Recreation Supervisor - Fitness/Athletics	214	0.00	0.00	0.00	0.00	0.60
	Special Projects Manager	108	1.00	1.00	1.00	0.00	0.00
	Fitness Attendant P/T**	200	6.00	5.00	5.00	5.00	5.00
	Park Program Assistant P/T **	200	1.00	2.00	2.00	1.00	1.00
	Recreation Leader P/T **	200	9.00	9.00	9.00	9.00	7.00
	Youth Program Leader P/T **	PT5	21.00	21.00	21.00	21.00	21.00
	Youth Program Supervisor P/T **	PT6	6.00	6.00	6.00	6.00	6.00
	Full-Time Total		6.00	6.00	6.00	5.00	6.60
	Part-Time Total **		43.00	43.00	43.00	42.00	40.00
6053	Aquatics						
	Aquatics Manager	109	0.00	0.00	0.00	1.00	1.00
	Aquatics Supervisor	214	0.00	0.00	0.00	0.00	1.00
	Cashier P/T **	PT1	3.00	3.00	3.00	0.00	15.00
	Head Cashier P/T **	PT2	1.00	1.00	1.00	0.00	2.00
	Head Lifeguard P/T **	PT7	0.00	0.00	0.00	0.00	7.00
	Lifeguard P/T **	PT3	20.00	20.00	20.00	0.00	40.00
	Park Attendant P/T **	PT1	0.00	0.00	0.00	0.00	10.00
	Pool Assistant Manager P/T **	PT7	2.00	2.00	2.00	0.00	0.00
	Pool Manager P/T **	PT8	1.00	1.00	1.00	0.00	0.00
	Full-Time Total		0.00	0.00	0.00	1.00	2.00
	Part-Time Total **		27.00	27.00	27.00	0.00	74.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
6054	Senior Center						
	Recreation Programmer (formerly Recreation Programmer I)	212	3.00	3.00	3.00	3.00	3.00
	Senior Center Manager (formerly Sr. Center Supervisor)	109	1.00	1.00	1.00	1.00	1.00
	Recreation Attendant P/T ** (formerly Building Attendant)	200	1.00	1.00	1.00	1.00	2.00
	Recreation Leader P/T **	200	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		4.00	4.00	4.00	4.00	4.00
	Part-Time Total **		2.00	2.00	2.00	2.00	3.00
6057	Events						
	Special Projects Manager	108	0.00	0.00	0.00	1.00	1.00
	Recreation Programmer Assistant	208	0.00	0.00	0.00	1.00	1.00
	Full-Time Total		0.00	0.00	0.00	2.00	2.00
	<i>Parks Full-Time</i>		56.60	55.00	55.60	53.60	57.60
	<i>Parks Part-Time **</i>		80.00	80.00	80.00	52.00	129.00
	PUBLIC WORKS - UTILITIES						
8085	Water & Sewer Administration						
	City Engineer (formerly Project Manager)	115	0.00	1.00	1.00	1.00	1.00
	Full-Time Total		0.00	1.00	1.00	1.00	1.00
8086	Water & Sewer Operations						
	Crew Leader (formerly Foreman I)	212	3.00	3.00	3.00	5.00	5.00
	Engineering Specialist	211	2.00	1.00	1.00	1.00	1.00
	Equipment Operator III	211	0.00	0.00	0.00	2.00	2.00
	Maintenance Worker (formerly Utility Maint. Worker)	204	10.00	10.00	10.00	10.00	10.00
	Meter Reader	204	2.00	2.00	2.00	2.00	3.00
	Meter Reader Supervisor	212	1.00	1.00	1.00	1.00	1.00
	Operations Manager (formerly Engineering Specialist)	111	0.00	1.00	1.00	1.00	1.00
	Pump Station Supervisor	216	1.00	1.00	1.00	1.00	1.00
	Utilities Superintendent (formerly General Foreman)	112	1.00	1.00	1.00	1.00	1.00
	Intern - Temporary P/T **	PT7	0.00	0.00	0.00	1.00	0.00
	GIS Technician P/T **	PT7	0.00	0.00	0.00	0.00	1.00
	Meter Reader P/T **	204	1.00	1.00	1.00	1.00	0.00
	Full-Time Total		20.00	20.00	20.00	24.00	25.00
	Part-Time Total		1.00	1.00	1.00	2.00	1.00
	<i>Public Works - Utilities Full-Time</i>		20.00	21.00	21.00	25.00	26.00
	<i>Public Works - Utilities Part-Time</i>		1.00	1.00	1.00	2.00	1.00
	FLEET & FACILITIES MANAGEMENT						
8018	Facilities Management (moved from Building Maintenance Division in 2013-14)						
	Building Maintenance Technician I	208	0.00	0.00	0.00	1.00	1.00
	Director of Fleet & Facilities Management	114	0.00	0.00	0.00	0.50	0.50
	Electrician (formerly City Electrician)	213	0.00	0.00	0.00	1.00	1.00
	Facilities Crew Leader	215	0.00	0.00	0.00	1.00	1.00
	Fleet and Facilities Program Coordinator	214	0.00	0.00	0.00	0.50	0.50
	Master Electrician (formerly City Electrician)	214	0.00	0.00	0.00	1.00	1.00
	Full-Time Total		0.00	0.00	0.00	5.00	5.00

City of Farmers Branch - Position Summary

Dept./ Division	Position	Grade	Amended 2010-11	Amended 2011-12	Amended 2012-13	Amended 2013-14	Adopted 2014-15
7080	Fleet Management						
	Director of Fleet & Facilities Management	114	1.00	1.00	1.00	0.50	0.50
	Fleet and Facilities Program Coordinator	214	0.00	0.00	0.00	0.50	0.50
	Fleet Technician (formerly Auto Technician)	212	4.00	4.00	4.00	4.00	4.00
	Fleet Program Coordinator (formerly Fleet Analyst)	211	1.00	1.00	1.00	0.00	0.00
	Fleet Supervisor	107	1.00	1.00	1.00	1.00	1.00
	Fleet Technician Helper P/T ** (formerly Auto Mechanic Trainee)	200	1.00	1.00	1.00	1.00	1.00
	Full-Time Total		7.00	7.00	7.00	6.00	6.00
	Part-Time Total **		1.00	1.00	1.00	1.00	1.00
	<i>Fleet & Facilities Management Full-Time</i>		<i>7.00</i>	<i>7.00</i>	<i>7.00</i>	<i>11.00</i>	<i>11.00</i>
	<i>Fleet & Facilities Management Part-Time</i>		<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>
	PARKS AND RECREATION						
9092	Historical Preservation						
	Administrative Assistant II	210	1.00	1.00	1.00	1.00	1.00
	Athletic Program Coordinator	105	0.40	0.00	0.40	0.40	0.00
	Historical Museum Educator	104	1.00	1.00	1.00	1.00	1.00
	Historical Park Curator	106	1.00	1.00	1.00	1.00	1.00
	Historical Park Superintendent	111	1.00	1.00	1.00	1.00	1.00
	Historical Park Maintenance Technician	211	1.00	1.00	1.00	1.00	2.00
	Recreation Supervisor - Fitness/Athletics	214	0.00	0.00	0.00	0.00	0.40
	Park Attendant P/T **	205	2.00	2.00	2.00	2.00	1.00
	Full-Time Total		5.40	5.00	5.40	5.40	6.40
	Part-Time Total **		2.00	2.00	2.00	2.00	1.00
	ECONOMIC DEVELOPMENT & TOURISM						
9093	Promotion of Tourism						
	Administrative Assistant I	206	0.00	0.00	0.50	0.00	0.00
	Administrative Assistant II	210	0.00	0.50	0.00	0.00	0.00
	Tourism Sales Manager	-	1.00	0.00	0.00	0.00	0.00
	Administrative Assistant P/T ** (split funded)	206	0.00	0.00	0.50	0.00	0.00
	Intern P/T **	-	1.00	0.00	0.00	0.00	0.00
	Full-Time Total		1.00	0.50	0.50	0.00	0.00
	Part-Time Total **		0.00	0.00	0.50	0.00	0.00
	General Fund Full-Time Total		332.10	329.50	332.60	332.10	343.10
	General Fund Part-Time Total **		99.00	99.00	101.50	73.50	145.00
	Water & Sewer Fund Full-Time Total		20.00	21.00	21.00	25.00	26.00
	Water & Sewer Fund Part-Time Total **		1.00	1.00	1.00	2.00	1.00
	Internal Service Fund Full-Time Total		7.00	7.00	7.00	11.00	11.00
	Internal Service Fund Part-Time Total **		1.00	1.00	1.00	1.00	1.00
	Hotel/Motel Fund Full-Time Total		6.40	5.50	5.90	5.40	6.40
	Hotel/Motel Fund Part-Time Total **		2.00	2.00	2.50	2.00	1.00
	Special Revenue Funds Full-Time Total		0.50	0.50	0.50	0.50	0.50
	Special Revenue Funds Part-Time Total **		2.00	2.00	2.00	2.00	2.00
	ALL FUNDS FULL-TIME TOTAL		366.00	363.50	367.00	374.00	387.00
	ALL FUNDS PART-TIME TOTAL **		105.00	105.00	108.00	80.50	150.00
	ALL FUNDS FULL-TIME EQUIVALENT (FTE)		398.13	395.34	400.49	404.84	426.16

COMPENSATION PLAN

Class	Level	Base Salary	Top Salary	Class	Level	Base Salary	Top Salary
General (G)	103	\$ 41,912.00	\$ 62,857.60	Police (P)	P1	\$ 52,603.20	\$ 70,553.60
	104	43,992.00	65,998.40		P2	70,886.40	74,110.40
	105	46,196.80	69,284.80		P3	78,457.60	84,448.00
	106	48,484.80	72,758.40		P4	89,564.80	95,950.40
	107	50,918.40	76,377.60	Fire (F)	F1	\$ 55,285.36	\$ 66,970.80
	108	53,476.80	80,204.80		F1A	55,244.80	66,934.40
	109	56,680.00	85,009.60		F2	70,057.52	74,384.44
	110	60,091.20	90,126.40		F3	77,305.80	83,837.52
	111	64,292.80	96,449.60		F3A	77,313.60	83,844.80
	112	68,785.60	103,168.00		F4	86,483.28	90,451.92
	113	74,984.00	112,465.60		F4A	86,486.40	90,438.40
	114	81,723.20	122,595.20		F5A	91,187.20	97,843.20
	115	89,086.40	133,619.20		F6	96,900.96	104,838.24
	116	97,094.40	145,641.60		F6A	87,951.20	94,036.80
	117	105,830.40	158,766.40	Seasonal (S)	PT1	\$ 9.61	\$ 11.54
	118	116,438.40	174,636.80		PT2	10.37	12.44
	119	127,483.20	190,964.80		PT3	10.55	12.66
	120	195,291.20	N/A		PT4	11.23	13.41
	200	24,523.20	35,547.20		PT5	11.38	13.65
	201	25,500.80	36,982.40		PT6	12.64	15.16
	202	26,520.00	38,459.20		PT7	12.93	15.52
	203	27,601.60	39,998.40		PT8	13.96	16.75
	204	28,683.20	41,600.00				
	205	29,827.20	43,264.00				
	206	31,033.60	44,990.40				
	207	32,281.60	46,779.20				
	208	33,571.20	48,672.00				
	209	34,902.40	50,606.40				
	210	36,296.00	52,624.00				
	211	37,752.00	54,745.60				
	212	39,644.80	57,491.20				
	213	41,620.80	60,361.60				
	214	43,700.80	63,377.60				
	215	46,321.60	67,184.00				
	216	49,108.80	71,219.20				
	220	63,336.00	91,832.00				

New compensation structure effective October 1, 2014.

CITY CHARTER

§ 4-1

§ 4-5

ARTICLE IV. Budget**Sec. 4.01. Fiscal Year: Budget Year; Accounting Year.**

The fiscal year of the City government shall begin on the first day of October and shall end on the last day of September of each calendar year. The fiscal year shall constitute the budget and the accounting year.

Sec. 4.02. Preparation and Submission of Budget.

Prior to the 1st day of August in each year, the City Manager shall prepare, file with the City Secretary, and furnish to each member of the Council a carefully itemized budget outlining anticipated receipts and proposed expenditures of the City, showing as definitely as possible appropriations desired for each project and the operation for the next succeeding fiscal year, comparing the same with the budget of the then current fiscal year, and stating the estimated receipts and expenditures of the current year. Concurrently with the submission of an operating budget, the City Manager shall prepare and present a capital projects budget outlining all proposed capital projects and sources of funding for a period of at least three (3) years. The City Manager shall also outline all debt service payments and sources of funding. Each employee, officer, board and department shall furnish the City Manager such information as may be required by the City Manager for the proper preparation of each budget. The proposed budget shall contain an estimate of the rate of tax required for the then current calendar year. (Amended, Charter Amd. No. 11, No. 12, and No. 28, approved on January 21, 1989) (Amended, Charter Amd. No. 8, approved on May 1, 1999)

Sec. 4.03. Budget Form.

At the head of the budget there shall appear a summary of the budget, in such a manner as to present to taxpayers a simple and clear summary of the detailed estimates of the budget. The City Manager shall at the same time submit a budget message explaining the need of the requested appropriations and stating what pending capital projects, if any, will likely require the issuance of bonds or warrants.

Sec. 4.04. Budget a Public Record.

The budget and budget message and all supporting schedules shall be a public record in the office of the City Secretary open to public inspection by anyone.

Sec. 4.05. Publication and Notice of Public Hearing.

The budget shall be filed with the City Secretary before the 30th day before the City establishes and sets its tax rate. The City Council shall call and hold a public hearing on the budget after the 25th day after the budget is filed with the City Secretary. Notice of the public hearing shall be published at least one time in a newspaper of general circulation not earlier than thirty (30) days nor later than ten (10) days before the date of the public hearing. (Amended, Charter Amd. No. 5, approved on April 20, 1968) (Amended, Charter Amd. No. 2, approved on May 1, 1999)

CITY CHARTER

§ 4-6

§ 4-11

ARTICLE IV. Budget

Sec. 4.06. Hearing and Adoption of Budget.

At the time advertised or at any time to which public hearing shall be adjourned, the Council shall hold a public hearing on the budget as submitted, at which all interested persons shall be given an opportunity to be heard for or against the estimates or any item therein. After the conclusion of such public hearing, the Council may make such changes, if any, in the budget as in their judgment the law warrants and the best interests of the taxpayers of the City demand. The budget, as amended, if there be changes, shall then be adopted by Ordinance which shall also fix the tax rate per \$100 assessed value which shall apply to the current tax year. The City Manager shall file a copy of the budget with the County Clerk of Dallas County and with the Comptroller of the State of Texas.

Sec. 4.07. Budget Establishes Appropriations and Amount to be Raised by Ad Valorem Taxation.

The budget shall state the amount of money to be raised by ad valorem taxation. (Amended, Charter Amd. No. 13 and No. 14, approved January 21, 1989)

Sec. 4.08. Unallocated Reserve Fund.

When recommended by the City Manager and in the discretion of the Council the budget may contain a reasonable sum set aside as an unallocated reserve fund to meet unexpected and unforeseen contingencies in current operating costs of any budget project.

Sec. 4.09. Amendment and Supplemental Budgets.

In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonable diligent thought and attention, have been included in the original budget may from time to time be authorized, upon the affirmative vote of a majority of a quorum of the Council, as amendments or supplements to the original budget. Such supplements and amendments shall be approved in an ordinance and shall be filed with the original budget.

Sec. 4.10. Defect Shall not Invalidate Tax Levy.

Defects in the form or preparation of the budget or the failure to perform any procedural requirement shall not invalidate any tax levy or the tax roll.

Sec. 4.11. Budget Establishes Appropriations; Transfer of Unencumbered Appropriations.

Amounts set forth in the budget as approved expenditures shall be appropriated to the objects and purposes identified therein. The City Council may authorize the City Manager to transfer unencumbered appropriations within a department to an extent identified by the Council in its grant of such authorization. The Council, by ordinance, may amend the budget by transferring any unencumbered amounts within any fund of the City. (Amended, Charter Amd. No. 14, approved on January 21, 1989)

**ORDINANCE NO. 3307**

AN ORDINANCE OF THE CITY OF FARMERS BRANCH, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY OF FARMERS BRANCH FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENT OF THE CITY; CONTAINING A REPEALING CLAUSE; CONTAINING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Section 4.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of expenditures and revenues of all City departments, activities and offices for the fiscal year beginning October 1, 2014 and ending September 30, 2015; and

WHEREAS, as required by Section 3.02(7) of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget that includes a listing of the offices, departments, or agencies recommended for inclusion in the budget; and

WHEREAS, the City Council has received the City Manager's budget, a copy of which, with all supporting schedules, have been filed with the City Secretary of the City of Farmers Branch, Texas, as required by law; and

WHEREAS, the City Council's objective is to define a General Fund balance target within a range of approximately 15% (low end) and 20% (high end) of operating expenditures to provide for emergencies, working capital, and unanticipated one-time expenditures; and

WHEREAS, the City Council has conducted the necessary public hearings with prior notice thereof as required by law; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS THAT:

SECTION 1. For the purpose of providing the funds necessary and proposed to be expended in the budget of the City of Farmers Branch for the fiscal year beginning October 1, 2014 and ending September 30, 2015, the budget heretofore prepared by the City Manager and submitted to the City Council for its consideration and approval and set forth as Exhibit "A" attached hereto be, and the same is hereby approved, and the available resources and revenues of the City of Farmers Branch for said fiscal year be, and the same are hereby appropriated and set aside for the maintenance and operation of the various departments of the government of the City of Farmers Branch, together with the various activities and improvements as set forth in said budget and the appropriation shall be strictly applied for the uses and purpose of the respective departments and activities as provided for in said budget.

SECTION 2. The said budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015, approved herein, shall be attached to and made a part of this Ordinance the same as if copied in full herein.

SECTION 3. Expenditures during the fiscal year beginning October 1, 2014 and ending September 30, 2015 shall be made in accordance with the budget approved by this Ordinance, unless otherwise authorized by a duly enacted Ordinance of the City of Farmers Branch, Texas.

SECTION 4. Pursuant to Section 4.11 of the City Charter, the City Manager is hereby authorized to transfer unencumbered appropriations within a department, but not between funds.

SECTION 5. All notices and public hearings required by law have been duly completed.

SECTION 6. All provisions of the Ordinances of the City of Farmers Branch, Texas, in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the Ordinances of the City of Farmers Branch, Texas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 7. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be unconstitutional, illegal or invalid.

SECTION 8. This Ordinance shall take effect on October 1, 2014.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

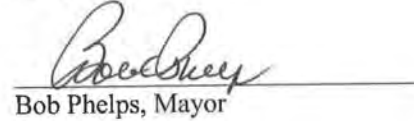
	Aye	Nay
Ana Reyes, Councilmember - District 1		✓
Harold Froehlich, Councilmember-District 2		✓
Jeff Fuller, Councilmember – District 3	✓	
Kirk Connally, Councilmember – District 4	✓	
Ben Robinson, Councilmember –District 5	✓	

WITH 3 VOTING "AYE" AND 2 VOTING "NAY," THIS ORDINANCE NO. 3307
WAS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS
BRANCH, TEXAS, ON THE 16TH DAY OF SEPTEMBER 2014.

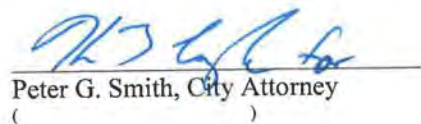
ATTEST:


Angela Kelly, City Secretary

APPROVED:


Bob Phelps, Mayor

APPROVED AS TO FORM:


Peter G. Smith, City Attorney
()

**ORDINANCE NO. 3304**

AN ORDINANCE OF THE CITY OF FARMERS BRANCH LEVYING THE AD VALOREM TAXES FOR THE YEAR 2014 (FISCAL YEAR 2014-2015) AT A RATE OF \$0.602267 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF FARMERS BRANCH AS OF JANUARY 1, 2014, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF FARMERS BRANCH; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, assessments and renditions of all taxable property in the City of Farmers Branch have been made for the year 2014 by the Dallas Central Appraisal District; and,

WHEREAS, the total tax rate of \$0.602267 per \$100.00 of assessed value represents a 4.9167 cent increase or 8.89% from the tax rate adopted for the prior fiscal year and a 15.49% increase in the effective tax rate calculated under Tax Code – Chapter 26; and

WHEREAS, the City Council of the City of Farmers Branch, Texas, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, THAT:

SECTION 1. There be and is hereby levied for the tax year 2014 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Farmers Branch, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.602267 on each one hundred dollars (\$100) assessed valuation of taxable property, which shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Farmers Branch, a tax of \$0.507601 on each one hundred dollars (\$100) assessed value on all taxable property.

- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Farmers Branch, not otherwise provided for, a tax of \$0.094666 on each one hundred dollars (\$100) assessed value of taxable property within the City of Farmers Branch, and shall be applied to the payment of interest and maturities of all such outstanding debt.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.0% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.92.

SECTION 3. All ad valorem taxes shall become due and payable on October 1, 2014, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2015. There shall be no discount for payment of taxes prior to February 1, 2015. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2015, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2014 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2014 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2014 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 4. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. All Ordinances of the City of Farmers Branch in conflict with the provisions of this Ordinance be, and the same are hereby, repealed and all other provisions of the Ordinances of the City of Farmers Branch not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 6. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof other than the part thereof decided to be unconstitutional, illegal or invalid.

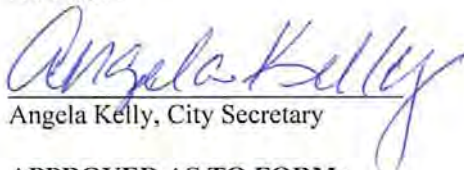
SECTION 7. This Ordinance shall take effect immediately from and after its passage, as the law and City Charter in such cases provide.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Ana Reyes, Councilmember - District 1	✓	
Harold Froehlich, Councilmember-District 2	✓	
Jeff Fuller, Councilmember – District 3	✓	
Kirk Connally, Councilmember – District 4	✓	
Ben Robinson, Councilmember –District 5	✓	

WITH 5 VOTING "AYE" AND 0 VOTING "NAY," THIS ORDINANCE NO. 3304 WAS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, ON THE 16TH DAY OF SEPTEMBER 2014.

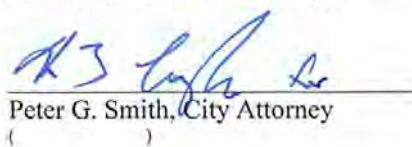
ATTEST:


Angela Kelly, City Secretary

APPROVED:


Bob Phelps, Mayor

APPROVED AS TO FORM:


Peter G. Smith, City Attorney
()



**FARMERS
BRANCH**

ORDINANCE NO. 3058

AN ORDINANCE OF THE CITY OF FARMERS BRANCH, TEXAS, GRANTING A RESIDENCE HOMESTEAD EXEMPTION FROM AD VALOREM TAXATION OF TWENTY PERCENT (20%) OF THE APPRAISED VALUE OF A RESIDENCE HOMESTEAD, BUT NOT LESS THAN FIVE THOUSAND DOLLARS (\$5,000); GRANTING AN EXEMPTION OF \$60,000 OF THE APPRAISED VALUE OF THE RESIDENCE HOMESTEAD OF PERSONS WHO ARE DISABLED; GRANTING AN EXEMPTION OF \$65,000 OF THE APPRAISED VALUE OF THE RESIDENCE HOMESTEAD OF PERSONS WHO ARE SIXTY-FIVE (65) YEARS OF AGE OR OLDER; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council desires to increase the amount of the residence homestead exemption for persons who are 65 years of age or older;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS:

SECTION 1. That pursuant to the Texas Constitution and Section 11.13 of the Texas Property Tax Code the City Council of Farmers Branch, Texas, does hereby exempt from ad valorem taxation twenty percent (20%), but not less than five thousand dollars (\$5,000) of the appraised value of the residence homestead for 1994 tax year and future years.

SECTION 2. That pursuant to the Texas Constitution and Section 11.13 (d) of the Texas Property Tax Code, Sixty-Five Thousand Dollars (\$65,000.00) of the appraised value of the residence homestead of an individual who is sixty-five (65) years of age, or older, shall be exempt from ad valorem taxes beginning tax year 2010 and continuing thereafter, provided such person qualifies and makes application for the exemption in accordance with the Texas Property Tax Code.

SECTION 3. That pursuant to the Texas Constitution and Section 11.13 (d) of the Texas Property Tax Code, Sixty Thousand Dollars (\$60,000.00) of the appraised value of the residence homestead of an individual who is disabled shall be exempt from ad valorem taxation beginning tax year 1994 and continuing thereafter, provided such person qualifies for and makes application for the exemption in accordance with the Texas Property Tax Code.

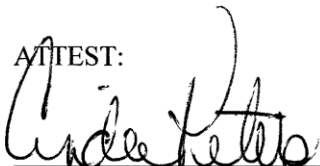
SECTION 4. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

SECTION 5. That all provisions of the ordinances of the City of Farmers Branch in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the ordinances of the City of Farmers Branch not in conflict with the provisions of this Ordinance shall remain in full force and effect.

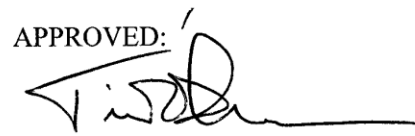
SECTION 6. This Ordinance shall take effect from and after its passage as the law and charter in such cases provide.

DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH,
TEXAS, ON THE 6TH OF OCTOBER, 2009

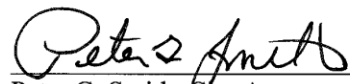
ATTEST:


Cindee Peters, City Secretary

APPROVED:


Tim O'Hare, Mayor

APPROVED AS TO FORM:


Peter G. Smith, City Attorney

GLOSSARY

Accounts Payable

A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable

An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

Accrual

Basis of accounting under which revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

Actual

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a GAAP basis, with the exception that depreciation and amortization are not budgeted and principal payments on debt in the enterprise funds are budgeted as expenses.

Ad Valorem Tax

A tax computed from the assessed valuation of land and improvements.

Adopted

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the City Council.

Appropriation

An authorization made by the legislative body of a government that permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

Appropriation Ordinance

The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation

A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

Assets

Resources owned or held by the City, which have monetary value.

Assigned Fund Balance

Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Balanced Budget

An operating budget where revenues equal or exceed expenditures and no use of fund balance is required.

Beginning Balance

The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year (ending balance).

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are General Obligation and Revenue Bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Bond Proceeds

Funds received from the sale of any bond issue.

Budget

The City's financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives.

Budget Calendar

The schedule of key dates or milestones that City departments follow in the preparation, adoption, and administration of the budget.

Budget Message

The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, as well as the views and recommendation of the City Manager.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that (1) encumbrances are considered to be an expenditure chargeable to appropriations; (2) no depreciation is budgeted for proprietary funds; and (3) bond principal in the enterprise funds is subject to appropriation.

Capital Outlay

Includes the purchase of land, the purchase or construction of buildings, structures, and facilities of all types, plus machinery and equipment. It includes expenditures that result in the acquisition or addition of a fixed asset or increase the capacity, efficiency, span of life, or economy of operating an existing fixed asset. For an item to qualify as a capital outlay expenditure it must meet all of the following requirements: 1) have an estimated useful life of more than one year; 2) typically have a unit cost of \$5,000 or more; and 3) be a betterment or improvement. Replacement of a capital item is classified as a capital outlay under the same code as the original purchase. Replacement or repair parts are classified under commodities.

Capital Improvement Plan (CIP)

A capital improvements plan is a comprehensive plan which projects the capital needs of the community. Generally, it is a cyclical process that projects the needs for a set number of years. Capital improvements plans are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long-term CIP.

Capital Project

Any project having assets of significant value and having a useful life of five years or more. Capital projects include the purchase of land, design, engineering and construction of buildings, and infrastructure items such as streets, bridges, drainage, street lighting, and water systems.

Capital Projects Funds

Funds used to account for all resources used for the acquisition and/or construction of major capital facilities by the City, except those financed by the Enterprise Fund.

CDBG

Acronym for Community Development Block Grant.

Certificates of Obligation

Similar to general obligation bonds except the certificates require no voter approval.

CIP

Acronym for Capital Improvement Program, a multi-year schedule of capital improvement projects. This is a flexible budget document that is used as a planning tool for needed improvements. Amounts approved in the CIP are considered guidelines and are not officially adopted as budgeted amounts until they are incorporated in the operating budget of one of the City's funds.

Committed Fund Balance

Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Commodities

Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

Cost

The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred.

CPI

An acronym for Consumer Price Index.

Current Taxes

Taxes that are levied and due within one year.

DART

Acronym for Dallas Area Rapid Transit, a mass transit authority serving the Dallas metroplex, which is funded through a 1% sales tax levied in participating cities.

DCAD

Acronym for Dallas Central Appraisal District.

Debt Service

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes

Taxes remaining unpaid on and after the date for which a penalty for non-payment is attached.

Department

The combination of divisions of the City headed by a department head with a specific and unique set of goals/objectives (e.g., Police, Fire, Finance, Public Works, etc.).

Depreciation

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Elastic Revenues

Revenues that are highly responsive to changes in the economy or inflation, such as sales tax, permits, and fees.

EMS

An acronym for emergency medical services.

Encumbrance

Includes obligations in the form of purchase orders, contracts or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

Ending Balance

The residual non–restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Fund

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise Funds in Farmers Branch are established for water and sewer service.

Estimated

Represents the original adopted budget plus any approved changes and anticipated year–end savings.

Expenditures

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually incurred. This term applies to all funds.

Expenses

Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

Fees

Charges for specific services.

Financial Policy

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

Fiscal Year

A twelve–month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Farmers Branch's fiscal year is October 1 through September 30.

Fixed Asset

Asset of a long-term character that is intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

Fixed Asset Fund

Account group used to record the purchase of a fixed asset.

Forecast

A prediction of a future outcome based on known and unknown factors.

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fee

Reimbursement for a utility's use of City streets and rights-of-way.

Fringe Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Full-Time Equivalent (FTE)

A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing number of hours budgeted by 2,080.

Fund

A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The balance of net financial resources that are spendable or available for appropriation.

Fund Summary

A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, and estimated budgets, and the current year's adopted budgets.

GAAP

Acronym for Generally Accepted Accounting Practices.

GAAP Adjustments

Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GASB

Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

General Fund

The General Fund accounts for many of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance administration, park and recreation, libraries, streets, buildings, and land.

General Long-Term Debt

Represents any unmatured debt not considered to be a fund liability.

General Obligation Bonds

Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the General Fund and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP)

The uniform minimum standards and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides standards by which to measure financial presentations.

GFOA

An acronym for Government Finance Officers Association of the United States and Canada.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds

Those funds through which most governmental functions are typically financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Debt Service, Special Revenue, Capital Projects).

Grant

A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function (e.g., education or drug enforcement), but it is sometimes for general purposes.

ICMA

Acronym for International City Management Association.

Indirect Cost Allocation

Funding transferred to the general fund from enterprise funds for specific central administrative functions which benefit those funds (e.g., City Manager, Financial Services Department, Human Resources, Legal, etc.).

Infrastructure

The basic facilities on which a city, state, etc. depends, such as roads and bridges.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one City department or cost center to another department, on a cost-reimbursement basis.

LAP

Acronym for Local Assistance Program, a grant program funded by DART for local transportation capital improvements.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line Item Budget

A budget format that summarizes the object codes of expenditures for goods and services that the City intends to purchase during the fiscal year.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Modified Accrual

Basis of accounting whereby revenues are recorded when susceptible to accrual (i.e. both measurable and available). Available, in this sense, means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Nonspendable Fund Balance

Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

Objective

Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget

The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

Operating Fund

The City classifies General Fund and Enterprise Funds as operating funds.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Pay-as-you-go Capital Improvement Projects

Capital projects whose funding source is derived from City revenue sources other than through the sale of voter-approved bonds.

PC Replacement Program

Established to centralize the responsibility for personal computer service and maintenance of computer and printer inventories. Departments are assessed an annual fee based upon their inventory of PCs and printers in use. The charge is accumulated in the PC Replacement Fund and used to replace printers and desktop/laptop computers on a standard replacement schedule.

Performance Measures

Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services

Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and Workers' Compensation insurance.

PID

An acronym for Public Improvement District. The PID was established on the City's east side to provide a funding mechanism for the construction of a sewer interceptor tunnel.

Property Tax

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Funds

Funds that account for government operations that are financed and operated in a manner similar to a private business.

Refunding

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations

are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

Reserve

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Resolution

A legislative enactment by the governing board of a municipality, which requires less legal formality and has a lower legal status than that of an ordinance.

Restricted Fund Balance

Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions or enabling legislation.

Retained Earnings

The difference between proprietary fund assets and liabilities. The term fund balance or fund equity is used in governmental fund types.

Revenue

Funds that the government receives as income. Revenue includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds

Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond.

Self Insurance

The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

Sinking Fund

An account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefrom are determined by the terms of the bond contract.

Special Assessment

A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund

Funds used to account for the accumulation and disbursement of restricted sources.

Supplies

A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations, which are not generally permanent in nature.

Tax Rate

A percentage applied to all taxable property to raise general revenue. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TIF

Acronym for Tax Increment Financing, which is funded from bonds, developers' contributions and advances, and/or property tax payments to account for infrastructure construction in special districts within the City.

Transfers

Money transferred between funds (operating transfers in to one fund and operating transfers out to another fund).

TXDOT

Acronym for Texas Department of Transportation, a state government agency.

Unassigned Fund Balance

Amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

User Fee

The fee charged for services to the party or parties who directly benefits.



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